ECONOMIC BASIS FOR UPDATED CHILD SUPPORT SCHEDULE

STATE OF ARIZONA

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Chapter I
Introduction

This report has been prepared under contract with the Arizona Supreme Court, Administrative Office of the Courts. The Arizona Child Support Guidelines are being reviewed in accordance with a requirement of the Family Support Act of 1988 [P.L. 100-485]. Federal regulations [45 CFR 302.56] further require that the review must include an assessment of the most recent economic data on child-rearing costs and a review of case data to ensure that deviations from guidelines are limited. This report addresses the core of the guidelines, the Schedule of Basic Child Support Obligations.

This report recommends an updated Schedule. It incorporates recent economic estimates of child-rearing expenditures. Since estimates of child-rearing expenditures are expressed as a proportion of total household expenditures, additional assumptions are necessary to build a child support schedule based on gross income. Specifically, current federal and state income tax rates and FICA are considered in the proposed Schedule.

Economic Basis for Existing Guidelines

Guidelines Model

The current Arizona Child Support Guidelines are based on the Income Shares model, which was developed under the Child Support Guidelines Project funded by the U.S. Office of Child Support Enforcement (OCSE) and administered by the National Center for State Courts. Recommended for state usage by the Guidelines Project Advisory Group, the Income Shares model has been described as follows:

> The Income Shares model is based on the concept that the child should receive the same proportion of parental income that he or she would have received if the parents lived together. In an intact household, the income of both parents is generally pooled and spent for the benefit of all household members, including any children. A child's portion of such expenditures includes spending for goods used only by the child, such as clothing, and also a share of goods used in common by the family, such as housing, food, household furnishings, and recreation.[1]

When the Arizona Child Support Guidelines were first drafted in 1987, the State implemented the national Income Shares model recommended by the Child Support

[1] Robert G. Williams, *Development of Guidelines for Child Support Orders, Part II, Final Report*, Report to U.S. Office of Child Support Enforcement, Policy Studies Inc., (March 1987) p. II-69.

Guidelines Project. Like most Income Shares states at this time, Arizona based its Schedule on economic estimates of child-rearing expenditures as a proportion of household consumption developed by Dr. Thomas Espenshade. The Espenshade estimates, which are published in *Investing in Children* (Urban Institute Press: Washington, D.C., 1984), were derived from national data on household expenditures from the 1972-73 Consumer Expenditure Survey conducted by the U.S. Bureau of Labor Statistics. They were the most current and most reliable economic estimates at the time. Subsequently, as part of the 1995 guidelines review, the Arizona Schedule was updated to include new economic estimates of child rearing costs. Those estimates were developed by Dr. David Betson, Professor of Economics, University of Notre Dame, for the U.S. Department of Health and Human Services for the explicit purpose of assisting states with the development and revision of child support guidelines.[2]

ECONOMIC EVIDENCE USED TO DEVELOP NEW, PROPOSED SCHEDULE

Through the Institute of Research on Poverty, Dr. Betson's study fulfilled a requirement of The Family Support Act of 1988 [P.L. 100-485, ∋128] mandating that the U.S. Department of Health and Human Services "...conduct a study of the patterns of expenditures on children in 2-parent families, in single-parent families following divorce or separation, and in single-parent families in which the parents were never married... ." For his research, Dr. Betson used data from the national 1980-86 Consumer Expenditure Survey to develop new estimates using five different estimating models.

Expenditures made on behalf of children are commingled with spending on behalf of adults for the largest expenditure categories (i.e., food, housing, and transportation). This commingling of household expenditures is the most important reason that equitable child support awards are so difficult to set on a case-by-case basis. Since the child's share of household consumption cannot be directly observed, it must be estimated based on the best available economic evidence on child-rearing expenditures. This evidence provides estimates of expenditures on children as proportions of parental income levels across a broad spectrum of family incomes.

Betson-Rothbarth Estimates

Of the models used by Dr. Betson for estimating child-rearing expenditures, the "Rothbarth estimator" seems to have the most economic validity and plausibility. As a consequence, most Income Shares states that have updated their schedules in the past ten years now rely

[2] David M. Betson, *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services (Office of the Assistant Secretary for Planning and Evaluation), University of Wisconsin Institute for Research on Poverty (September 1990).

on the Betson-Rothbarth estimates Nonetheless, the Rothbarth estimator is generally believed to be the lower bound in the range of estimates of child-rearing expenditures.[3]

Using data from the national 1996-98 Consumer Expenditure Survey, Dr. Betson updated his economic estimates in 2001. For this study, he used three different estimating models, but still concluded that the Rothbarth was the most sound theoretically and empirically. His updated estimates were recently published in a review of California's Child Support Guideline.[4] They have just begun to be disseminated to other states for the consideration of child support guidelines reviews.

The new and old Betson-Rotbarth estimates of child-rearing expenditures and other estimates are discussed in greater detail in Chapter II.

Updating the Arizona Schedule

Dr. Betson's research provides estimates of the proportion of household *consumption* expenditures ascribed to children. Using the same data set from which he derived estimates of these parameters and the methodology used to develop the 1995 and 1999 proposed Arizona Schedules, another updated Schedule is developed but with the newest Betson-Rothbarth estimates (i.e., those based on 1996-99 data). The following additional steps were taken to arrive at this new, proposed Schedule.

- With assistance from Dr. Betson, the estimates of child-rearing costs were converted to 2002 price levels.

- Then, estimates of the proportion of household *net* income spent on children across a broad income spectrum were developed.

- We also deducted average expenditures on child care, estimated health insurance, and estimated children's extraordinary medical expenses from these proportions. (In the Income Shares model, these child-rearing costs are added to the basic child support calculation as actually incurred.)

- The existing Schedule was finally developed by converting it from net income to gross income using 2002 withholding tables for a single obligor.

[3]Lewin/ICF, *Estimates of Expenditures on Children and Child Support Guidelines*, Report to U.S. Department of Health and Human Services (Office of the Assistant Secretary for Planning and Evaluation), Lewin/ICF (October 1990).
[4]David M. Betson, "Parental Expenditures on Children," in *A Review of California's Statewide Uniform Child Support Guideline,* Report to Judicial Council of California, Policy Studies Inc., Denver, Colorado (May 11, 2001).

Report Organization

In Chapter II, we discuss the Betson-Rothbarth estimates and assess other estimates of child-rearing expenditures.

In Chapter III, we describe the steps involved in developing the proposed Schedule based on relevant economic evidence, as well as the specific assumptions made in the course of that development. Further detail is provided in Appendix I, Technical Computations.

In Chapter IV, we summarize the key assumptions implicit in the development of the proposed Schedule that are likely to have the most impact on how the tables are used.

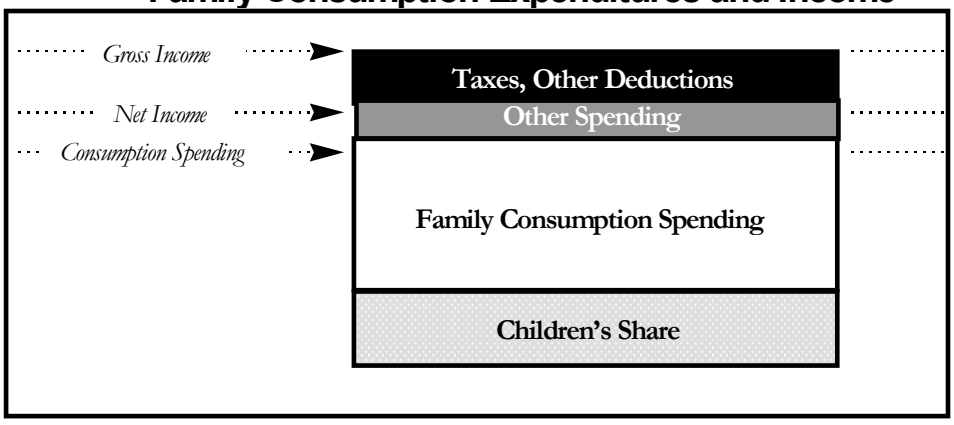
In Chapter V, we compare the existing Schedule to the proposed Schedule.

In Chapter VI, we present a brief summary and conclusions.

Chapter II
New Economic Data on Child-Rearing Expenditures

As previously discussed, economic estimates of child-rearing expenditures are the foundation of guidelines schedules. Child-rearing expenditures are estimated as a proportion of total family spending on consumption. By relating a family's consumption expenditures to total income, we can then derive estimates of spending on children as a proportion of net or gross family income. The relationship between consumption spending on children to total household consumption spending, and thus to net and gross family income, is depicted in Exhibit 1.

Exhibit 1
Family Consumption Expenditures and Income



GENERAL ECONOMIC APPROACH TO MEASURING CHILD-REARING EXPENDITURES

Most household spending on children cannot be directly observed. Parents can separately track, and account for, spending on such categories as children's clothing, educational expenses, and child care. However, for those expenditure categories accounting for the bulk of child-related expenditures, spending on children is inextricably intertwined with spending on adults. These categories of pooled family expenditures include food, housing, utilities, home furnishings, transportation, most recreation, and most health insurance. To determine how much of the household budget is spent on children, it is necessary to devise and apply an estimation methodology that indirectly calculates the children's share.

Several economic methodologies have been developed to produce such estimates. Most attempt to estimate the marginal, or extra, expenditures made on behalf of the children relative to expenditures in the absence of any children. They do so by comparing expenditures between two households that are equally well off economically, one with

children and one without. The additional expenditures by the household with children are deemed to be the costs of child rearing.

An example, shown below, illustrates this method. In this example, the households are both assumed to have two adults and are considered to be equally well off. Family A has no children, while Family B has two children:

	Family A	Family B	
Number of Children	0	2	
Income	$18,000	$30,000	
Children's Additional Cost		$12,000	
Children's Share of Total		$12,000	/ $30,000 = 40%

In this example, Family B must spend $12,000 more to be as well off as Family A. That $12,000 can be considered as the marginal cost of the children. Since $12,000 is 40 percent of $30,000, we would estimate the total cost of the two children to be 40 percent of parental income at this level of earnings. The methodology can also be applied to compare expenditures by equally well off households with varying numbers of children. This yields estimates of additional costs of a second and third child, for example.

In order to estimate the children's share of expenditures in this manner, it is necessary to construct a standard of well-being that is independent of income. Only with such a standard can we consider two families to be equally well off, one with children and one without, even though they have different incomes. Several such standards of well-being have emerged from the economic literature on child-rearing expenditures.

Rothbarth Estimator

The Rothbarth estimator, which was mentioned in the introduction, uses the proportion of family expenditures on luxury goods as a standard of well-being. As stated by Lewin/ICF, economist Erwin Rothbarth "... argued that the best way to measure expenditures on children is to assess children's impact on their parents' consumption."[5] Rothbarth assumed that well-being should be determined by comparing the levels of "excess income" available once necessary expenditures on all family members have been made, with excess income defined to include luxuries (alcohol, tobacco, entertainment, and sweets) and savings.

[5] *Estimates of Expenditures on Children.* p. 2-16.

Studies which have used the Rothbarth methodology to estimate child-rearing expenditures — including Dr. Betson's — have limited the definition of excess income to those goods which are assumed to be used only by adults, usually adult clothing, alcohol, and tobacco. In fact, Dr. Betson tested the sensitivity of his estimates to several alternative definitions of "adult goods:" adult clothing alone, and adult clothing plus tobacco and alcohol. He found there was little variation in results with these changes in definition. This finding suggests that his estimates have not been significantly compromised by any data inadequacies in the measurement of spending for tobacco and alcohol.

Dr. Betson used this standard of well-being (i.e., household expenditures on adult clothing, tobacco, and alcohol) as well as others to compare spending by families with and without children, who were equally well off. He then derived estimates of spending for two children compared with one, and three children compared with two. His 1990 estimates of the average proportion of consumption expenditures allocated to children based on 1980-86 data are 25 percent for one child, 37 percent for two, and 44 percent for three.[6] Betson's comparable 2001 Rothbarth estimates based on 1996-99 data are 25 percent for one child, 35 percent for two, and 41 percent for three.[7] In other words, there are no significant differences in the average Betson-Rothbarth estimates of child-rearing expenditures from 1980-86 to 1996-99.

Since Dr. Betson's 2001 updated estimates are new, it is not surprising that they are not used widely at this time. However, North Carolina adopted a schedule using Dr. Betson's 2001 estimates that went into effect October 2002. There are 18 additional states that base their child support schedules on the original Betson-Rothbarth estimates.

Other Estimators

In addition to the Rothbarth estimator, other estimators of child-rearing expenditures have been considered in the development and review of child support schedules. The most known estimates are the Engel estimator and the estimates developed by the United States Department of Agriculture (USDA). Betson also used three other methods to estimate child-rearing expenditures in his 1990 study, but none of the alternative estimators yielded reliable results.[8] More detailed information about all of these estimates of child-rearing expenditures are provided in the Lewin/ICF report.

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[6] The Lewin Report which is also quoted in the USDA study lists the Betson-Rothbarth estimates as 25, 35 and 39 percent for one, two and three children (See Table 4.5 of the Lewin Report). Yet, Betson actually estimated child-rearing expenditures based on the Rothbarth methodology through numerous specifications that varied by the ages of the children, total household expenditures, and how adults goods are defined. Lewin selected the Betson-Rothbarth estimates with specifications most similar to that of a much earlier study estimating child-rearing expenditures using the Rothbarth methodology. The estimates reported above are more in align with those in Table F11 of Betson (1990).

[7] The estimates based by 1996-98 data are unpublished. The forthcoming California report includes estimates based on 1996-97 data. These estimates were negligibly different but statistically insignificant than the estimates based on 1996-98 data. They are 26 percent for one child, 35 percent for two, and 42 percent for three.

[8] Lewin/ICF, Estimates of Expenditures on Children and Child Support Guidelines (page 4-8).

Engel Estimator

Over a century ago, economist, Ernst Engel, found that as a family's income increases (holding family size constant), the percentage of the family's expenditures on food decrease, even though total spending increases. This means that a family's spending on food increases more slowly than income. Under this standard, total expenditures devoted to food are deemed to be a valid indicator of economic well-being. Thus, if two families of different size spend the same proportions of their incomes on food, they are deemed to be equally well off.

The Engel estimator was used by Dr. Thomas Espenshade in 1984 to develop estimates of child-rearing expenditures from 1972-73 Consumer Expenditure Survey (CEX) data. Since Espenshade's estimates were the best available estimates on child-rearing expenditures at the time, Dr. Espenshade's estimates were used by the National Child Support Guidelines Project to develop prototype child support schedules for the Income Shares model. Most states that adapted the Income Shares approach developed their Schedule from Dr. Espenshade's estimates. In addition, the Engel methodology was used in the development of the U.S. poverty standard, the Bureau of Labor Statistics equivalency scale.[9]

Dr. Betson also developed estimates from the Engel methodology in both his 1990 and 2001 study. He used the same data set as Dr. Thomas Espenshade; that is, the Consumer Expenditure Survey, but Dr. Betson used 1980-86 data for his 1990 study and 1996-99 data for his 2001 study.

As discussed in the Lewin/ICF report, the 1990 Betson-Engel estimates are greater than the Espenshade-Engel estimates.[10] Specifically, the 1990 Betson-Engel estimates, which are based on 1980-86 data, found that families allocate 33 percent of their consumption to one child, 49 percent to two children and 59 percent to three children. The Espenshade-Engel estimates, which are based on 1972-73 data, found that families allocate 24 percent of their consumption to one child, 41 percent to two children and 51 percent to three children. Lewin/ICF could not discern whether the difference results from changes in child-rearing expenditures over time or differences in the procedures used by Drs. Betson and Espenshade. Dr. Betson's estimates based on the Engel methodology applied to the 1996-99 data were somewhat less than his estimates based on the 1980-86 data but still significantly more than the Espenshade-Engel estimates. The Betson-Engel estimates that are based on 1996-99 data found that families allocate 30 percent of their consumption to one child, 44 percent to two children and 52 percent to three children.

[8] Thomas J. Espenshade, *Investing in Children: New Estimates of Parental Expenditures* (Washington, D.C.: Urban Institute Press, 1984).

[9] Lewin/ICF, *Estimates of Expenditures on Children and Child Support Guidelines* (Chapter IV: The Empirical Literature on Expenditures on Children).

U.S. Department of Agriculture Estimates

The U.S. Department of Agriculture's Center for Nutrition Policy and Promotion (CNPP) develops economic estimates for the major categories of child-rearing expenditures (i.e., housing, food, transportation, clothing, health care, child care and education and miscellaneous child-rearing expenditures). Although many states examine the CNPP estimates as part of their quadrennial guidelines review, we know of no state that uses the CNPP estimates as the basis of its child support schedule. In part, this is because the estimates are generally higher than the Espenshade-Engel estimates and the Betson-Rothbarth estimates. Further, since the CNPP only considers three income ranges (i.e., low-income, middle-income, and high-income), it is difficult to extrapolate between income ranges, particularly from zero dollars in income to the highest amount considered in the low-income range. Some extrapolation is necessary at low incomes so guidelines-determined amounts do not exceed income to avoid cliff effects.

CNPP's most recently published figures are based on data from the 1990-92 CEX, updated to 2001 dollar levels using the Consumer Price Index (CPI).[11] The CNPP publication is easy to read and provides useful information that is not available from the Rothbarth and Engel estimates. Specifically, the CNPP provides estimates of child-rearing expenditures by expenditure category (e.g., housing, food), region, and age of the child. Yet, unlike the Rothbarth and Engel estimators, CNPP does not measure the marginal cost of children to a household; that is, how much more a childless family would have to spend to maintain their current well-being if they did have children. Many of the largest expenditure categories considered by CNPP are estimated using an average cost approach.

In general, CNPP's methodology differs considerably from the Rothbarth and Engel methodologies, although it uses the same data set that Drs. Betson and Espenshade used to estimate child-rearing expenditures. The CNPP estimates child-rearing expenditures for each category separately, then adds them together to arrive at a total amount of child-rearing expenditures. How expenditures are measured for each category varies. The CNPP first apportions housing, transportation, clothing services (e.g., dry cleaning) and miscellaneous other expenses among all members of the household on a simple per capita basis. For example, in a household with two parents and two children, the total housing expenditures would be equally divided among all four family members. Assuming the baseline family consists of a husband and wife and two children, CNPP then uses multivariate analysis to adjust these estimates for one-child and three or more children families.

Food and health care expenditures are allocated among each family member using proportions derived from the National Food Consumption Survey conducted by the U.S.

[11] Mark Lino, *Expenditures on Children by Families: 2001 Annual Report* U.S. Department of Agriculture, Center for Nutrition Policy and Promotion. Miscellaneous Publication No. 1528-2001 (2002).

Department of Agriculture and the National Medical Care Utilization and Expenditure Survey conducted by the U.S. Department of Health and Human Services.

Expenditures on children's clothing, education, and child care, which are directly reported in the CEX, are divided equally among each child in CNPP's baseline family (i.e., the two children). Multivariate analysis is then used to adjust these estimates for one child and three or more children.

Based on this approach, CNPP estimates child-rearing expenditures for a range of gross incomes. The CNPP estimates are also presented as a proportion of total household expenditures; they average: 26 percent of household expenditures for one child; 42 percent of household expenditures for two children; and 48 percent of household expenditures for three children. These amounts are between the Betson-Engel and Betson-Rothbarth estimates. Dr. Betson also developed estimates using the CNPP methodology from the 1996-98 data. He estimated that the proportion of total household expenditures devoted to children are: 32 percent for one child, 46 percent for two children and 58 percent for three children.

Summary of Estimates

Exhibit 2 provides a summary of the estimates of child-rearing expenditures discussed above. Specifically, it displays the average percent of family expenditures devoted to child-rearing costs for one, two and three children for the:

- Espenshade-Engel estimates based on 1972-73 CEX data;
- Betson-Engel estimates based on 1980-86 CEX data;
- Betson-Engel estimates based on 1996-99 CEX data;
- Betson-Rothbarth estimates based on 1980-86 CEX data;
- Betson-Rothbath estimates based on 1996-99 CEX data;
- CNPP-USDA estimates based on 1990-92 CEX data;
- Betson-USDA estimates based on 1996-99 CEX data; and,
- Per capita amounts.

The estimates do not consider changes in savings or the amount of consumption or personal income tax rates over time because they are expressed as a percent of total family expenditures.

As displayed in Exhibit 2, there is considerable range in the estimates. For example, the proportion of family expenditures devoted to child-rearing costs for one child ranges from a low of 24 percent to a high of 33 percent. For two children, the range is 35 to 49 percent and for three children the range is 41 to 59 percent. Also evident in Exhibit 2 is that the Betson-Engel estimator derived from 1980-86 CEX data is consistently the highest estimate, however, no estimate is consistently the lowest. It varies with the number of children.

Exhibit 2 Summary of Estimates of Child-Rearing Expenditures (Average child-rearing expenditures as a percent of total family expenditures)			
Estimate and Data Source	One Child	Two Children	Three Children
Espenshade-Engel (1972-73 CEX)	24%	41%	51%
Betson-Engel (1980-86 CEX)	33%	49%	59%
Betson-Engel (1996-99 CEX)	30%	44%	52%
Betson-Rothbarth (1980-86 CEX)	25%	37%	44%
Betson-Rothbarth (1996-99 CEX)	25%	35%	41%
CNPP-USDA (1990-92 CEX)	26%	42%	48%
Betson-USDA (1996-99 CEX)	32%	46%	58%
Per capita	33%	50%	60%

CHOICE OF ESTIMATORS

Among economists, no consensus has emerged that any single estimator is better than another. All have their limitations and biases. As a result, the Lewin/ICF report issued by the U.S. Department of Health and Human Services does not express any opinion concerning the single best estimator of child-rearing expenditures. Rather, it states that the various estimates should be considered as expressing a range of results. Of the estimates derived, however, which include several other formulations, only the Rothbarth and Engel methodologies are without serious problems of empirical specification. The primary bias of the Engel methodology, according to the Lewin/ICF Report, is that it is theoretically most likely to overstate child-rearing expenditures. In contrast, the primary bias of the Rothbarth methodology is that it is likely to understate child-rearing expenditures.

The Espenshade-Engel and the 1990 Betson-Rothbarth estimators have withstood the test of time. The Espenshade-Engel estimator has been used for over 20 years in child support schedules. The Betson-Rothbarth estimator has been used for about eight years in child support schedules. As mentioned earlier, 18 states base their schedules on the Betson-Rothbarth estimates. There are 11 states that base their schedules on the Espenshade-Engel estimator. The third most frequently used economic estimate is based on Wisconsin's interpretation of a 1981 summary article of child-rearing costs.[12] Wisconsin uses a flat percentage of gross income to determine child support. In this guidelines model, the amount of the obligee's income has no effect on the child support order amount. Wisconsin's percentages form the basis of child support schedules in six states.

Dr. Betson favors the Rothbarth estimator over the Engel estimator for empirical and theoretical reasons. Because the 1990 Betson-Engel estimates approach per capita (i.e., average cost) estimates of child-rearing expenditures they appear unreasonable. In the economic sciences, it is generally accepted that marginal costs should be lower than average

[12] Jacques van der Gaag, *On Measuring the Cost of Children*, DP663-81, Institute for Research on Poverty, University of Wisconsin at Madison, Wisconsin (1981).

costs— or what is called "per capita costs" in Exhibit 2. The economic concept of "marginal cost" is that the second is cheaper than the first, and the third is cheaper than the second, and so forth. In contrast, average costs assume that the first, second and third of cost exactly the same. In our view, the sound theoretical basis of the Rothbarth methodology, in conjunction with the implausible results from the Engel methodology, renders the Rothbarth estimator to be the preferred choice for revision of the guidelines schedule based on the most current research on child-rearing expenditures.

The CNPP estimates are not deemed suitable because they rely on an average cost approach. The division of some expenditures between parents and children assumes a conclusion about the real allocation of those expenditures, which is particularly bothersome for setting child support awards. Child support is commonly understood to provide for the additional costs of children. It seems very unlikely that the costs of children would proportionately equal the adult's initial costs in those categories of expenditures. For purposes of child support, a marginal cost approach to estimating costs of child rearing is a more appropriate method.

OTHER ISSUES PERTAINING TO ESTIMATES OF CHILD-REARING EXPENDITURES

(1) Use of national data for state guidelines

Most state child support schedules using economic studies on child-rearing expenditures rely on estimates from national data. The specific source of the data is one of the periodic Consumer Expenditure Surveys conducted by the Bureau of Labor Statistics. These surveys are used because they are the most detailed available source of data on household expenditures. They track household expenditures and income through two components: (1) a diary of household spending; and (2) an interview survey. This produces in-depth information on household expenditures and income. The interview survey is a rotating panel survey in which approximately 8,910 addresses are contacted in each quarter of a calendar year. The targeted number of completed interview per quarter is 6,160. This allows for nonresponses and other issues that prevent interviews being completed with all addresses. After excluding irrelevant groups (e.g., single individuals, widowed single parent households), Dr. Betson was left with an analysis sample of 2,294 observations for the research relating to child-rearing expenditures.

Data of this depth and quality are simply not available at the state level. Moreover, replication of the Consumer Expenditure Survey at the state level would be extremely costly. Because of the methods that must be used to estimate child-rearing expenditures, the absence of such data precludes the development of accurate estimates specific to a given state. This is why no state has attempted to develop such a data source and conduct its own research on child-rearing expenditures.

(2) Use of data from intact families to determine child support levels

The child-rearing expenditures discussed in this report are estimates from samples of two-parent households. This is appropriate since the Income Shares model (upon which the Arizona guidelines are based) seeks to apportion to the child the amount that the parents would have spent if the household were intact.

Since child support is required only when the household is not intact, some have argued that child-rearing expenditure data from single-parent families should be used as the basis for child support levels. Although such data have generally not been available in the past, Betson did formulate such estimates in his research. However, those estimates are based on much smaller sample sizes than the estimates for two-parent households.

Unfortunately, even if valid data exist on expenditure patterns in one-parent households, such data do not provide meaningful guidance for setting child support awards. In economic terms, the "costs" of child rearing are defined by what parents actually spend on their children, at least above a minimum (i.e., poverty) level. For a middle class child, for example, the only way of determining whether part of that child's costs should include a new bicycle, or own bedroom is by observing how other parents at that same income level divide their income between their own needs and those of their children. All economic studies on child-rearing costs have found that parents spend more on children as they have more income available. The relevant question is, how much of that additional income do they spend on the children?

It is well known that single-parent households with children have less money to spend than intact families. Therefore, any study of such households will observe a lower level of spending on children overall than would be observed in two-parent households. The fact that single-parent households actually do spend less income on children than two-parent households does not mean that they should spend less if the other parent has the means to provide more child support.

A simple example will help to illustrate this point. Assume that two different single-parent households exist, each with two children, and each with income before child support of $1,000 per month. Assume also, that in the absence of child support each of these households would spend $600 per month on the two children. Finally, assume that the noncustodial parent in the first case had monthly income of $5,000, while the noncustodial parent in the second case had monthly income of $1,000. Clearly, the noncustodial parent in the first case should pay substantially more child support than the noncustodial parent in the second case. This reflects the greater ability to pay, and the fact that the children's standard of living would have been much higher if the first household were intact than if the second household were intact.

That spending on the children in the two single-parent households in this example was the same level (and much lower than it should be given the incomes of the noncustodial parents) has no relevance to the child support determination except as it reflects the custodial parent's ability to contribute. This demonstrates why it is appropriate to rely on child-rearing data from two-parent households rather than one-parent households for determination of child support obligations.

EXPENDITURES ON CHILDREN AS A PROPORTION OF NET INCOME

Our discussion has focused up to now on the proportion of consumption expenditures allocated to children. Of more interest is the estimated proportion of net income spent on children, which we have derived from Betson's findings on child-rearing expenditures based on the 1996-98 CEX data. For the purposes of developing child support schedules, Dr. Betson estimated the proportion of net income spent on one, two, and three children in fourteen income categories (inflated to 2002 dollars from a 1997 constant dollar base).

As shown in the table and graph in Exhibit 3, the proportion of net income spent on children declines as income increases, although the level of spending (i.e., actual dollars) on children increases as income increases.

- For one child, spending is estimated to be approximately 27 percent for one child in the lowest income category, declining to 14 percent in the highest.

- For two children, spending is estimated to be 38 percent in the lowest income category, declining to 19 percent in the highest.

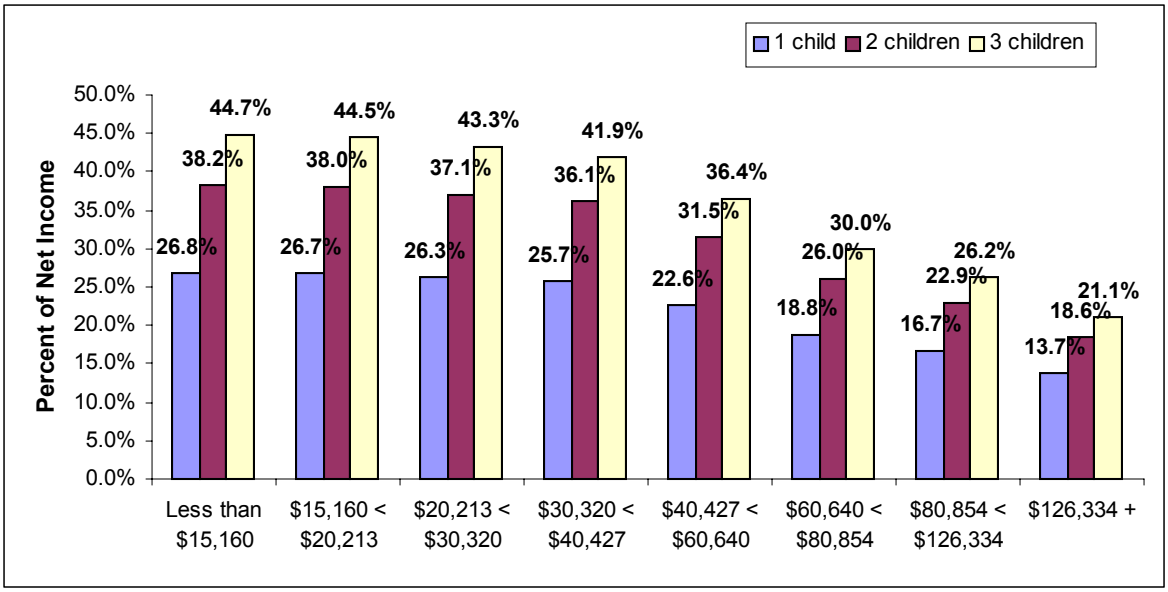
- For three children, spending is estimated to be 45 percent in the lowest income category, declining to 21 percent in the highest.

These proportions include average spending for child care and children's health care. As discussed in Chapter III, these amounts are deducted from the estimates prior to construction of a guidelines Schedule.

Like Espenshade's estimates and the CNPP estimates, the Betson-Rothbarth estimates show consumption spending declining as a proportion of net income as income increases. Yet, the Betson-Rothbarth estimates show those proportions declining more rapidly than the other estimates, with the result that expenditures on children as a proportion of net income are somewhat lower based on the Betson-Rothbarth estimates. Further, the more recent Betson-Rothbarth estimates indicate a greater decline.

Exhibit 3

PROPORTION OF NET INCOME SPENT ON CHILDREN (based on Betson-Rothbarth Estimates)			
U.S.A. NET ANNUAL INCOME (2002 DOLLARS)	PERCENT OF NET INCOME SPENT ON…		
	One Child	Two Children	Three Children
Less than $15,160	26.80%	38.20%	44.70%
$15,160 - $20,212	26.72%	38.02%	44.47%
$20,213 - $25,266	26.44%	37.41%	43.67%
$25,267 - $30,319	26.16%	36.83%	42.90%
$30,320 - $35,373	25.88%	36.36%	42.25%
$35,374 - $40,426	25.57%	35.86%	41.56%
$40,427 - $45,479	24.02%	33.59%	38.87%
$45,480 - $50,533	22.91%	31.92%	36.88%
$50,534 - $60,639	21.75%	30.14%	34.81%
$60,640 - $70,746	18.96%	26.26%	30.33%
$70,747 - $80,853	18.58%	25.69%	29.59%
$80,854 - $101,066	17.28%	23.80%	27.30%
$101,067 - $126,333	15.64%	21.42%	24.45%
$126,334 +	13.68%	18.56%	21.06%



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Chapter III
Developing a Support Schedule from Estimates of Child Expenditures

Estimating expenditures on children in intact households is only one step in developing a Schedule of Basic Child Support Obligations. The purpose of this chapter is to describe the additional procedures and assumptions used to move from child expenditures to a Schedule. A more technical discussion of the material in this chapter is presented in Appendix I.

There are two stages in the development of a Schedule of Basic Child Support Obligations that build upon the estimates of child-rearing expenditures. The first stage is the development of a table of support proportions that relates child expenditures in different household sizes to net income. This relationship uses the Betson-Rothbarth estimates shown in Exhibit 3 in the previous chapter. Further adjustments were made to those proportions (1) to exclude the portion of expenditures accounted for by child care and the child's share of health insurance premiums and extraordinary medical expenses; (2) to extend the proportions to households with four, five, and six children; and (3) to develop a method of smoothing the proportions between income ranges to eliminate the gaps in support obligations that would otherwise exist.

The second stage is the development of a support schedule from the table of support proportions. Specifically, since the table of proportions is specified in terms of net income, a method of translating gross to net income must be defined.

Building a Table of Support Proportions

There are seven steps in developing a table of support proportions from the Rothbarth estimates of child expenditures. These steps include:

1. Updating the net income brackets for changes in the cost of living since the time the data were collected;

2. Deducting from child expenditures the portion attributable to child care;

3. Deducting from child expenditures the child's portion of medical expenses (i.e., health insurance premiums and extraordinary medical expenses);

4. Calculating the relationship between consumption spending and net income;

5. Computing child expenditures as a proportion of net income;

6. Extending the estimates for one, two, and three-child households to households with four, five, and six children; and

7. Computing marginal proportions between income ranges to avoid notches in support obligations.

1. Updating the Net Income Brackets

The Rothbarth estimates are based on annual Consumer Expenditure Survey (CEX) data from 1996 through 1998 compiled by the Bureau of Labor Statistics. The CEX income data specified in constant 1987 dollars were updated to June 2002 dollars using statistics on changes in the consumer price index (CPI) since the time the data were collected.

2. Deducting Costs of Child Care

The Income Shares model currently used in Arizona is meant to be a basic support obligation to which are added the costs of work-related child care and extraordinary medical expenses. The table of support proportions specifically excludes the child's share of expenditures related to these items. Adjustments for these expenditures can be accommodated because the CEX database identifies expenditures for each commodity. To make the adjustment, child care expenses are computed as a proportion of consumption spending and then subtracted from the Rothbarth estimates of child expenditures as a proportion of consumption spending. Child care costs per child ranged from 0.24 percent of consumption spending in households with annual net incomes less than $15,160 to 1.74 percent of consumption spending in households with annual net incomes between $60,640 and $70,746.

3. Deducting the Child's Share of Unreimbursed Medical Expenses

The adjustment for unreimbursed medical expenses is similar to the adjustment for child care costs, although not as easily computed since medical expenses are not itemized for each household member. Therefore, to compute an adjustment for medical expenses, we assumed that the child's share of those expenditures was the same as the child's share of all consumption spending. Once this share was computed and defined as a proportion of consumption, it was subtracted from the Rothbarth estimates of child expenditures as a proportion of consumption spending. The children's share of extraordinary medical expenses in two-child households ranged from 0.57 percent of consumption spending for households with annual net incomes between $15,160 and $20,212 to 1.24 percent in households with annual net incomes between $35,374 and $40,426.

4. Calculating the Relationship Between Consumption and Net Income

Net income using CEX data was defined as gross income, less adjustments for federal and state taxes; and, social security (FICA) taxes. For all but relatively low income households, net income generally exceeds consumption spending. The difference takes the form of savings and increases in household net worth (e.g., principal payments on a mortgage). In order to convert expenditures on children as a proportion of consumption spending to child expenditures as a function of net income, the relationship between consumption and net income must be computed. Not surprisingly, that ratio decreases as net income increases. Thus, while consumption spending consumes all of net income for households with annual net incomes below $35,373, it represents only about 58 percent of net income for households with annual net incomes in excess of $126,334.

5. Computing Child Expenditures as a Proportion of Net Income

Once the previous steps have been completed, the computation of child expenditures as a proportion of net income is straightforward. That is, the costs of child care and extraordinary medical expenses are subtracted from the Rothbarth estimates of child expenditures as a proportion of consumption, and the revised proportions are multiplied by the ratio of consumption to household net income. The resulting proportion relates child expenditures to net income.

6. Extending the Rothbarth Estimates to Larger Household Sizes

The CEX data do not allow estimates of child expenditures to be developed for households with more than three children because the number of households on which the estimates would be based is too small. In previously proposed Schedules, estimates for four, five and six-child households were developed from information from Espenshade and the Bureau of Labor Statistics (BLS) data on equivalent consumption levels for different family sizes to project consumption levels for households with more children. This information was used to develop ratios to extend the proportion of net income spent on three-child households to households with larger numbers of children. The ratios were assumed to be constant across income ranges and were used as multipliers to extend the Betson-Rothbarth estimates.

In developing the proposed Schedule for this report, we use equivalency scales recommended by the Panel on Poverty and Family Assistance, a panel assembled by the National Research Council to review how poverty is measured and make recommendations for improving those measurements.[12] As part of this investigation, the Panel extensively reviewed equivalency scales; that is, formulas that adjust the costs of living relative to family size. In turn, the Panel recommended a formula, which we use for the purposes of

[12] Constance F. Citro and Robert T. Michael, Editors. *Measuring Poverty: A New Approach*, National Academy Press, Washington, D.C. (1995).

extending the Betson-Rothbarth estimates to four-, five- and six-child households. The formula is displayed and discussed in greater detail in the technical appendix of this report. It results in multipliers similar to those developed by Espenshade and those used in previously proposed Schedules.

7. Computing Marginal Proportions Between Income Ranges

The above steps result in a table that relates levels of net income to the proportion of income spent on children in one to six-child households. One further adjustment, however, is needed before the table can be used to prepare a Schedule of Support Obligations that will not result in "notches" in obligation amounts as income increases. This methodology was used in previously proposed Schedules and in the prototype Schedule developed through the adopted for the Rothbarth estimates is the same approach that was used in developing the current Arizona Schedule of Basic Child Support Obligations. That is, the Rothbarth estimates are assumed to apply at the midpoint of each net income range. For net incomes that lie between these midpoints, marginal proportions were computed so that obligations would increase gradually as income increases.

An example will illustrate why this method of smoothing the support Schedule is needed. Assume we have two, two-child households, one earning between $45,480 and $50,533 per year ($3,790 and $4,211 per month) and the other earning between $50,534 and $60,639 per year ($4,211 and $5,053 per month). The proportion of net income spent on the two children in the lower income household is estimated to be 28.44 percent. The comparable proportion in the higher income household is estimated to be 26.55 percent. If actual income in the first household were $4,200, the total support obligation would be $1,194 monthly ($4,200 x .2844). If actual income in the second household were $4,250, the total monthly support obligation would be $1,128 ($4,250 x .2655); $66 less per month than the support obligation in the lower income household. The use of marginal proportions between the midpoints of income ranges eliminates this effect and creates a smooth increase in the total support obligation as household income increases.

Summary

After this last adjustment, the table of support proportions, shown below in Exhibit 4, can be prepared. (Exhibit 4 is derived from Exhibit 3.) This table of support proportions is analogous to a tax rate schedule. Each net income midpoint in the table is associated with two proportions for each number of children being supported. The first proportion is applied to the income midpoint and the proportion just below it is applied to income between that midpoint and the next highest midpoint. An example best illustrates how this procedure results in a basic support obligation if the net income and the number of children are known.

Exhibit 4
PROPOSED TABLE OF SUPPORT PROPORTIONS

Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
631.67	25.90%	36.78%	42.88%	47.82%	52.60%	57.23%
	25.62%	35.92%	41.45%	46.21%	50.83%	55.31%
1473.90	25.74%	36.29%	42.06%	46.90%	51.59%	56.13%
	23.19%	31.50%	35.81%	39.93%	43.92%	47.78%
1895.01	25.17%	35.22%	40.67%	45.35%	49.89%	54.28%
	22.23%	29.66%	33.21%	37.03%	40.73%	44.32%
2316.13	24.64%	34.21%	39.32%	43.84%	48.22%	52.46%
	23.75%	32.71%	37.17%	41.45%	45.59%	49.61%
2737.24	24.50%	33.98%	38.99%	43.47%	47.82%	52.02%
	19.92%	26.80%	29.51%	32.90%	36.19%	39.38%
3158.36	23.89%	33.02%	37.72%	42.06%	46.27%	50.34%
	8.86%	8.97%	6.85%	7.64%	8.40%	9.14%
3579.47	22.12%	30.20%	34.09%	38.01%	41.81%	45.49%
	11.13%	13.57%	14.18%	15.81%	17.39%	18.92%
4000.59	20.97%	28.44%	32.00%	35.67%	39.24%	42.70%
	11.88%	14.57%	15.71%	17.52%	19.27%	20.96%
4632.26	19.73%	26.55%	29.77%	33.20%	36.52%	39.73%
	3.04%	3.18%	2.67%	2.98%	3.27%	3.56%
5474.49	17.16%	22.96%	25.60%	28.55%	31.40%	34.17%
	14.30%	19.13%	21.03%	23.45%	25.80%	28.07%
6316.71	16.78%	22.45%	25.00%	27.87%	30.66%	33.35%
	9.99%	12.62%	13.17%	14.69%	16.15%	17.58%
7580.06	15.65%	20.81%	23.02%	25.67%	28.24%	30.72%
	8.45%	11.03%	12.08%	13.47%	14.82%	16.13%
9475.07	14.21%	18.85%	20.84%	23.23%	25.56%	27.80%
	7.02%	8.26%	8.19%	09.14%	10.05%	10.93%
12854.18	12.32%	16.07%	17.51%	19.53%	21.48%	23.37%

Assume that the noncustodial parent has monthly net income of $1,500 and the custodial parent has $1,000. The computation of a child support obligation for two children using the information in Exhibit 4 involves the following three basic steps.

Step 1: Add the monthly net incomes of both parents ($1,500 + $1,000 = $2,500) and compute their proportionate share of combined income. Custodial parent earns 40 percent of combined net ($1,000/$2,500), while noncustodial parent's share is 60 percent.

Step 2: Use the combined income from Step 1 to compute a basic support obligation using the proportions in Exhibit 4.

- Find the income midpoint just below the combined net income (i.e., $2,316.13 per month) and multiply the amount by the proportional support for two children: [$2,316.13 x .3421] = $792.

- Subtract the midpoint from the combined net income of the parents and multiply by the marginal proportion: [($2,500-$2,316.13) x .3271] = $60.

- Add the two obligation amounts: $792 + $60 = $852. This obligation represents the monthly amount estimated to have been spent on the children jointly by the parents if the household had remained intact.

Step 3: Pro-rate the basic support obligation between the parents based on their proportionate shares of net income: (1) noncustodial parent's share is $852 x .60 = $511, (2) custodial parent's share is $852 x .40 = $341. The noncustodial parent's computed obligation is payable as child support. The custodial parent's computed obligation is retained and is presumed to be spent directly on the child. This procedure simulates spending patterns in an intact household in which the proportion of income allocated to the children depends on total family income.

BUILDING A SCHEDULE OF BASIC CHILD SUPPORT OBLIGATIONS

The final step involves building a Schedule based on gross income. The child-rearing expenditures shown in Exhibit 4 are expressed as a percentage of net income, so to arrive at a gross income-based schedule, some translation between gross to net income is necessary. The proposed Schedule of Basic Child Support Obligations (gross income version) is displayed in Exhibit 5 attached at the conclusion of this chapter.

The method for converting gross to net income could be made complex by treating earned and unearned income differently and attempting to simulate the tax effects for alternative assumptions about the noncustodial parent's share of income and alternative household circumstances. Such an approach, however, is likely to be cumbersome to administer. The approach used to build the Schedule of Basic Child Support Obligations shown in this report makes the following assumptions to simplify the conversion process:

- ❖ All income is treated as earned income subject to taxes;

- ❖ All income is assumed to be earned by a noncustodial parent with no dependents; and,

- ❖ Only adjustments for federal and state taxes and FICA are considered. For federal taxes, two federal withholdings are assumed. (The employer withholding guide for federal taxes does not separate standard deductions from exemptions, each is considered one

withholding.) For state taxes, the standard deduction and one state withholding exemption is assumed. Tax rates formulas are based on tax formulas for employer withholding effective 2002. Federal taxes incorporate the Earned Income Tax Credit (EITC).[13]

A table showing these gross to net income conversions is provided in Appendix II.

Obviously, these assumptions ignore situations where not all income is fully taxable (e.g., tax breaks for home mortgages), where both parents have income and claim different numbers of dependents, and where other taxes (e.g., local taxes) further reduce net income. Nevertheless, in modeling the differential tax impacts associated with different family situations including the new child tax credit, we have found that adjustments to account for the actual tax impacts generally serve to increase the total net income available for support, increase the total support obligation, and, except in unusual circumstances (e.g., all income is earned by the custodial parent), increase the noncustodial parent's share of that obligation.

OTHER ADJUSTMENTS

The support obligation computed using the Rothbarth parameters is meant to be a basic obligation. To that obligation should be added the costs of other necessary expenditures, such as work-related child care costs and extraordinary medical expenses in excess of $250 per year per child. As mentioned above, these additional costs of child rearing are not factored into the table of support proportions (Exhibit 5).

Self Support Reserve

The Arizona Guidelines provide for an a self-support reserve test, to verify that the noncustodial parent is financially able to pay both the child support order and to maintain a minimum standard of living. The test compares adjusted gross income after payment of the support amount to $710, the existing self support reserve. If the remainder is less than $710, the court may set the support amount at the difference between the obligor's adjusted gross income and $710 per month.

The self support test is considered to allow the obligor to maintain a minimum subsistence level of living. Most states set the self-support at or near the federal poverty guideline for one person. The 2002 poverty guideline for one person is $738 per month. Its gross equivalent is about $810 per month.

[13] Individuals without children do not qualify for advanced EITC based on the federal wage withholding guide. Their EITC is considered as part of their annual personal income tax filing. Forms for these filings are not released until the end of the year. As a consequence, because 2002 EITC formulas for eligible individuals without children have not been released, we use the 2001 formula.

Child Care Tax Credits

The Arizona Guidelines provides a simplified simulation of the federal child care credit in order so it can be easily factored into any child care costs added to the basic child support obligation. The current formula permits an adjustment of 25 percent that may be deducted from child care costs to account for the federal tax credit. In correspondence with federal tax code, the adjustment only applies to the first $2,400 in annual child care costs for one child and the first $4,800 in annual child care costs for two or more children.

Yet, the Arizona Guidelines also recognizes that at very low incomes, the head of household does not incur sufficient tax liability to benefit from the federal tax credit. Therefore, the Arizona Guidelines specifies that no adjustment shall be made when the gross monthly income of the custodial parent is less than: $1,350 for one child; $1,900 for two children; $2,450 for three children; $3,000 for four children; $3,550 for five children; and, $4,100 for six children.

The updated gross income amounts using 2002 tax rates are: $2,100 for one child; $2,600 for two children; $2,700 for three children; $2,800 for four children; $3,050 for five children; and, $3,300 for six children. These amounts assume that the custodial parent also receives the Earned Income Tax Credit, which is calculated using the IRS Instructions for completing the U.S. Individual Income Tax (Form 1040).

Exhibit 5
Arizona
Proposed Monthly Basic Child Support Obligations

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
700.00	167	238	277	309	340	370
750.00	178	253	295	329	362	393
800.00	189	268	312	348	382	416
850.00	199	282	329	366	403	438
900.00	210	297	345	385	424	461
950.00	220	312	362	404	444	483
1000.00	231	326	379	423	465	506
1050.00	241	341	396	442	486	528
1100.00	251	355	413	460	506	551
1150.00	262	370	430	479	527	573
1200.00	272	385	447	498	548	596
1250.00	281	397	461	514	565	615
1300.00	291	410	476	531	584	635

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Arizona
Proposed Monthly Basic Child Support Obligations

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
1350.00	300	424	492	548	603	656
1400.00	310	437	507	565	622	677
1450.00	319	451	523	583	641	697
1500.00	329	464	538	600	660	718
1550.00	338	477	554	617	679	739
1600.00	348	491	569	634	698	759
1650.00	357	504	585	652	717	780
1700.00	367	518	600	669	736	801
1750.00	377	531	615	686	755	821
1800.00	386	543	629	702	772	840
1850.00	394	555	643	717	788	858
1900.00	403	567	656	732	805	876
1950.00	411	578	670	747	821	893
2000.00	420	590	683	761	838	911
2050.00	429	602	696	776	854	929
2100.00	437	614	710	791	870	947
2150.00	446	625	723	806	887	965
2200.00	455	637	736	821	903	983
2250.00	463	649	750	836	920	1000
2300.00	472	661	763	851	936	1018
2350.00	481	672	776	865	952	1036
2400.00	489	683	788	879	967	1052
2450.00	497	694	801	893	982	1069
2500.00	505	705	813	907	997	1085
2550.00	514	717	826	921	1013	1102
2600.00	522	728	838	934	1028	1118
2650.00	530	739	850	948	1043	1135
2700.00	539	750	863	962	1058	1151
2750.00	547	761	875	976	1073	1168
2800.00	555	772	888	990	1089	1184
2850.00	564	783	900	1003	1104	1201
2900.00	572	794	913	1018	1119	1218
2950.00	581	806	926	1033	1136	1236
3000.00	589	817	939	1047	1151	1253
3050.00	596	827	950	1059	1165	1268
3100.00	603	837	961	1072	1179	1283
3150.00	610	847	973	1084	1193	1298
3200.00	617	857	984	1097	1207	1313

Exhibit 5
Arizona
Proposed Monthly Basic Child Support Obligations

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
3250.00	625	867	995	1109	1220	1328
3300.00	632	877	1006	1122	1234	1343
3350.00	639	887	1018	1135	1248	1358
3400.00	646	896	1029	1147	1262	1373
3450.00	653	906	1040	1160	1276	1388
3500.00	660	916	1051	1172	1289	1403
3550.00	668	926	1063	1185	1303	1418
3600.00	674	935	1072	1196	1315	1431
3650.00	680	943	1081	1206	1326	1443
3700.00	686	951	1090	1216	1337	1455
3750.00	692	959	1099	1226	1348	1467
3800.00	698	967	1108	1236	1359	1479
3850.00	704	975	1117	1245	1370	1491
3900.00	710	984	1126	1255	1381	1502
3950.00	716	992	1135	1265	1392	1514
4000.00	722	1000	1144	1275	1403	1526
4050.00	728	1008	1153	1285	1414	1538
4100.00	734	1016	1162	1295	1425	1550
4150.00	740	1024	1171	1305	1436	1562
4200.00	746	1032	1179	1315	1447	1574
4250.00	753	1040	1188	1325	1458	1586
4300.00	756	1045	1193	1330	1463	1592
4350.00	759	1048	1195	1332	1466	1594
4400.00	762	1050	1197	1335	1468	1597
4450.00	764	1053	1199	1337	1471	1600
4500.00	767	1056	1201	1339	1473	1603
4550.00	770	1058	1203	1342	1476	1606
4600.00	772	1061	1205	1344	1478	1608
4650.00	775	1064	1207	1346	1481	1611
4700.00	778	1067	1209	1348	1483	1614
4750.00	780	1069	1211	1351	1486	1617
4800.00	783	1072	1214	1353	1488	1619
4850.00	786	1075	1216	1355	1491	1622
4900.00	788	1077	1218	1358	1493	1625
4950.00	791	1080	1220	1360	1496	1628
5000.00	794	1084	1223	1364	1501	1633
5050.00	798	1088	1228	1369	1506	1638
5100.00	801	1092	1232	1374	1511	1644

Exhibit 5
Arizona
Proposed Monthly Basic Child Support Obligations

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
5150.00	804	1096	1236	1378	1516	1650
5200.00	808	1100	1241	1383	1522	1656
5250.00	811	1104	1245	1388	1527	1661
5300.00	815	1108	1249	1393	1532	1667
5350.00	818	1113	1253	1398	1537	1673
5400.00	821	1117	1258	1402	1543	1678
5450.00	825	1121	1262	1407	1548	1684
5500.00	828	1125	1266	1412	1553	1690
5550.00	831	1129	1271	1417	1558	1696
5600.00	835	1133	1275	1422	1564	1701
5650.00	838	1137	1279	1426	1569	1707
5700.00	842	1142	1284	1432	1575	1713
5750.00	845	1146	1289	1437	1581	1720
5800.00	849	1150	1293	1442	1586	1726
5850.00	852	1155	1298	1447	1592	1732
5900.00	856	1159	1303	1453	1598	1739
5950.00	859	1163	1307	1458	1603	1745
6000.00	863	1168	1312	1463	1609	1751
6050.00	866	1172	1316	1468	1614	1757
6100.00	870	1176	1321	1473	1620	1762
6150.00	873	1180	1325	1478	1625	1768
6200.00	876	1184	1330	1483	1631	1774
6250.00	880	1188	1334	1488	1636	1780
6300.00	883	1192	1339	1493	1642	1786
6350.00	886	1197	1343	1498	1647	1792
6400.00	890	1201	1348	1503	1653	1798
6450.00	893	1205	1352	1508	1658	1804
6500.00	897	1209	1357	1513	1664	1810
6550.00	900	1213	1361	1518	1669	1816
6600.00	903	1217	1366	1523	1675	1822
6650.00	907	1221	1370	1528	1680	1828
6700.00	910	1226	1374	1533	1686	1834
6750.00	914	1230	1379	1538	1691	1840
6800.00	915	1231	1380	1539	1692	1841
6850.00	915	1232	1381	1539	1693	1842
6900.00	916	1233	1381	1540	1694	1843
6950.00	917	1234	1382	1541	1695	1844
7000.00	918	1234	1383	1542	1696	1845

Exhibit 5
Arizona
Proposed Monthly Basic Child Support Obligations

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
7050.00	919	1235	1384	1543	1697	1847
7100.00	920	1236	1385	1544	1698	1848
7150.00	921	1237	1385	1545	1699	1849
7200.00	922	1238	1386	1546	1700	1850
7250.00	923	1239	1387	1547	1701	1851
7300.00	924	1240	1388	1548	1702	1852
7350.00	925	1241	1389	1548	1703	1853
7400.00	926	1242	1390	1549	1704	1854
7450.00	927	1243	1390	1550	1705	1855
7500.00	928	1244	1391	1551	1706	1857
7550.00	928	1245	1392	1552	1707	1858
7600.00	929	1246	1393	1553	1708	1859
7650.00	930	1247	1394	1554	1710	1860
7700.00	931	1248	1395	1555	1711	1861
7750.00	932	1249	1396	1556	1712	1862
7800.00	933	1250	1396	1557	1713	1863
7850.00	934	1251	1397	1558	1714	1864
7900.00	935	1252	1398	1559	1715	1866
7950.00	936	1253	1399	1560	1716	1867
8000.00	937	1254	1400	1561	1717	1868
8050.00	938	1255	1401	1562	1718	1869
8100.00	939	1256	1401	1563	1719	1870
8150.00	942	1261	1406	1568	1724	1876
8200.00	947	1267	1413	1575	1732	1885
8250.00	951	1273	1419	1582	1741	1894
8300.00	956	1279	1426	1590	1749	1903
8350.00	960	1285	1432	1597	1757	1912
8400.00	965	1291	1439	1605	1765	1920
8450.00	969	1297	1446	1612	1773	1929
8500.00	974	1303	1452	1619	1781	1938
8550.00	978	1309	1459	1627	1789	1947
8600.00	983	1315	1466	1634	1798	1956
8650.00	987	1321	1472	1642	1806	1965
8700.00	992	1327	1479	1649	1814	1974
8750.00	996	1333	1486	1656	1822	1982
8800.00	1001	1339	1492	1664	1830	1991
8850.00	1005	1345	1499	1671	1838	2000
8900.00	1010	1351	1506	1679	1847	2009

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
8950.00	1014	1357	1512	1686	1855	2018
9000.00	1019	1363	1519	1693	1863	2027
9050.00	1024	1369	1525	1701	1871	2036
9100.00	1028	1375	1532	1708	1879	2044
9150.00	1033	1381	1539	1716	1887	2053
9200.00	1037	1387	1545	1723	1895	2062
9250.00	1042	1394	1552	1730	1904	2071
9300.00	1046	1400	1559	1738	1912	2080
9350.00	1051	1406	1565	1745	1920	2089
9400.00	1055	1412	1572	1753	1928	2098
9450.00	1060	1418	1579	1760	1936	2106
9500.00	1063	1422	1583	1765	1941	2112
9550.00	1066	1426	1587	1770	1946	2118
9600.00	1069	1430	1591	1774	1952	2123
9650.00	1072	1434	1595	1779	1957	2129
9700.00	1075	1438	1599	1783	1962	2134
9750.00	1079	1442	1604	1788	1967	2140
9800.00	1082	1446	1608	1793	1972	2145
9850.00	1085	1450	1612	1797	1977	2151
9900.00	1088	1454	1616	1802	1982	2157
9950.00	1091	1458	1620	1807	1987	2162
10000.00	1094	1462	1624	1811	1992	2168
10050.00	1098	1466	1629	1816	1997	2173
10100.00	1101	1470	1633	1821	2003	2179
10150.00	1104	1474	1637	1825	2008	2184
10200.00	1107	1478	1641	1830	2013	2190
10250.00	1110	1482	1645	1834	2018	2195
10300.00	1113	1486	1649	1839	2023	2201
10350.00	1116	1490	1654	1844	2028	2207
10400.00	1120	1493	1658	1848	2033	2212
10450.00	1123	1497	1662	1853	2038	2218
10500.00	1126	1501	1666	1858	2043	2223
10550.00	1129	1505	1670	1862	2048	2229
10600.00	1132	1509	1674	1867	2054	2234
10650.00	1135	1513	1678	1872	2059	2240
10700.00	1139	1517	1683	1876	2064	2245
10750.00	1142	1521	1687	1881	2069	2251
10800.00	1145	1525	1691	1885	2074	2256

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
10850.00	1148	1529	1695	1890	2079	2262
10900.00	1151	1533	1699	1895	2084	2268
10950.00	1154	1537	1703	1899	2089	2273
11000.00	1157	1541	1708	1904	2094	2279
11050.00	1161	1545	1712	1909	2099	2284
11100.00	1164	1549	1716	1913	2105	2290
11150.00	1167	1553	1720	1918	2110	2295
11200.00	1170	1557	1724	1923	2115	2301
11250.00	1173	1561	1728	1927	2120	2306
11300.00	1176	1565	1733	1932	2125	2312
11350.00	1180	1569	1737	1936	2130	2318
11400.00	1183	1573	1741	1941	2135	2323
11450.00	1186	1577	1745	1946	2140	2329
11500.00	1189	1581	1749	1950	2145	2334
11550.00	1191	1584	1753	1954	2150	2339
11600.00	1194	1588	1756	1958	2154	2344
11650.00	1197	1591	1760	1963	2159	2349
11700.00	1199	1595	1764	1967	2164	2354
11750.00	1202	1598	1768	1971	2168	2359
11800.00	1205	1602	1772	1976	2173	2364
11850.00	1207	1605	1776	1980	2178	2369
11900.00	1210	1609	1779	1984	2182	2374
11950.00	1213	1612	1783	1988	2187	2380
12000.00	1215	1616	1787	1993	2192	2385
12050.00	1218	1619	1791	1997	2196	2390
12100.00	1221	1622	1795	2001	2201	2395
12150.00	1223	1626	1798	2005	2206	2400
12200.00	1226	1629	1802	2010	2210	2405
12250.00	1229	1633	1806	2014	2215	2410
12300.00	1231	1636	1810	2018	2220	2415
12350.00	1234	1640	1814	2022	2225	2420
12400.00	1237	1643	1818	2027	2229	2425
12450.00	1239	1647	1821	2031	2234	2430
12500.00	1241	1650	1825	2034	2238	2435
12550.00	1244	1653	1828	2038	2242	2439
12600.00	1246	1656	1831	2042	2246	2444
12650.00	1249	1659	1835	2046	2251	2449
12700.00	1251	1662	1838	2050	2255	2453

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
12750.00	1254	1666	1842	2054	2259	2458
12800.00	1256	1669	1845	2058	2263	2462
12850.00	1258	1672	1849	2061	2268	2467
12900.00	1261	1675	1852	2065	2272	2472
12950.00	1263	1678	1856	2069	2276	2476
13000.00	1266	1681	1859	2073	2280	2481
13050.00	1268	1684	1863	2077	2284	2486
13100.00	1270	1688	1866	2081	2289	2490
13150.00	1273	1691	1870	2085	2293	2495
13200.00	1275	1694	1873	2088	2297	2499
13250.00	1278	1697	1876	2092	2301	2504
13300.00	1280	1700	1880	2096	2306	2509
13350.00	1283	1703	1883	2100	2310	2513
13400.00	1285	1707	1887	2104	2314	2518
13450.00	1287	1710	1890	2108	2318	2522
13500.00	1290	1713	1894	2112	2323	2527
13550.00	1292	1716	1897	2115	2327	2532
13600.00	1295	1719	1901	2119	2331	2536
13650.00	1297	1722	1904	2123	2335	2541
13700.00	1299	1726	1908	2127	2340	2546
13750.00	1302	1729	1911	2131	2344	2550
13800.00	1304	1732	1914	2135	2348	2555
13850.00	1307	1735	1918	2139	2352	2559
13900.00	1309	1738	1921	2142	2357	2564
13950.00	1312	1741	1925	2146	2361	2569
14000.00	1314	1744	1928	2150	2365	2573
14050.00	1316	1748	1932	2154	2369	2578
14100.00	1319	1751	1935	2158	2374	2582
14150.00	1321	1754	1939	2162	2378	2587
14200.00	1324	1757	1942	2166	2382	2592
14250.00	1326	1760	1946	2169	2386	2596
14300.00	1329	1763	1949	2173	2391	2601
14350.00	1331	1767	1953	2177	2395	2606
14400.00	1333	1770	1956	2181	2399	2610
14450.00	1336	1773	1959	2185	2403	2615
14500.00	1338	1776	1963	2189	2408	2619
14550.00	1341	1779	1966	2193	2412	2624
14600.00	1343	1782	1970	2196	2416	2629

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
14650.00	1345	1786	1973	2200	2420	2633
14700.00	1348	1788	1976	2203	2424	2637
14750.00	1350	1790	1978	2206	2426	2640
14800.00	1352	1793	1981	2208	2429	2643
14850.00	1354	1795	1983	2211	2432	2646
14900.00	1356	1798	1985	2214	2435	2649
14950.00	1358	1800	1988	2216	2438	2652
15000.00	1360	1802	1990	2219	2441	2656
15050.00	1362	1805	1992	2222	2444	2659
15100.00	1364	1807	1995	2224	2447	2662
15150.00	1366	1809	1997	2227	2449	2665
15200.00	1368	1812	1999	2229	2452	2668
15250.00	1370	1814	2002	2232	2455	2671
15300.00	1372	1817	2004	2235	2458	2674
15350.00	1374	1819	2006	2237	2461	2677
15400.00	1376	1821	2009	2240	2464	2681
15450.00	1378	1824	2011	2242	2467	2684
15500.00	1380	1826	2013	2245	2470	2687
15550.00	1382	1828	2016	2248	2472	2690
15600.00	1384	1831	2018	2250	2475	2693
15650.00	1386	1833	2021	2253	2478	2696
15700.00	1388	1835	2023	2256	2481	2699
15750.00	1390	1838	2025	2258	2484	2703
15800.00	1392	1840	2028	2261	2487	2706
15850.00	1394	1843	2030	2263	2490	2709
15900.00	1396	1845	2032	2266	2493	2712
15950.00	1398	1847	2035	2269	2495	2715
16000.00	1400	1850	2037	2271	2498	2718
16050.00	1402	1852	2039	2274	2501	2721
16100.00	1404	1854	2042	2276	2504	2724
16150.00	1406	1857	2044	2279	2507	2728
16200.00	1408	1859	2046	2282	2510	2731
16250.00	1410	1861	2049	2284	2513	2734
16300.00	1412	1864	2051	2287	2516	2737
16350.00	1414	1866	2053	2290	2518	2740
16400.00	1416	1869	2056	2292	2521	2743
16450.00	1418	1871	2058	2295	2524	2746
16500.00	1420	1873	2060	2297	2527	2749

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
16550.00	1422	1876	2063	2300	2530	2753
16600.00	1424	1878	2065	2303	2533	2756
16650.00	1426	1880	2067	2305	2536	2759
16700.00	1428	1883	2070	2308	2539	2762
16750.00	1430	1885	2072	2310	2541	2765
16800.00	1432	1887	2074	2313	2544	2768
16850.00	1434	1890	2077	2316	2547	2771
16900.00	1436	1892	2079	2318	2550	2775
16950.00	1438	1895	2082	2321	2553	2778
17000.00	1440	1897	2084	2324	2556	2781
17050.00	1442	1899	2086	2326	2559	2784
17100.00	1444	1902	2089	2329	2562	2787
17150.00	1446	1904	2091	2331	2564	2790
17200.00	1448	1906	2093	2334	2567	2793
17250.00	1450	1909	2096	2337	2570	2796
17300.00	1452	1911	2098	2339	2573	2800
17350.00	1454	1914	2100	2342	2576	2803
17400.00	1456	1916	2103	2344	2579	2806
17450.00	1458	1918	2105	2347	2582	2809
17500.00	1460	1921	2107	2350	2585	2812
17550.00	1462	1923	2110	2352	2588	2815
17600.00	1464	1925	2112	2355	2590	2818
17650.00	1466	1928	2114	2358	2593	2821
17700.00	1468	1930	2117	2360	2596	2825
17750.00	1470	1932	2119	2363	2599	2828
17800.00	1472	1935	2121	2365	2602	2831
17850.00	1474	1937	2124	2368	2605	2834
17900.00	1476	1940	2126	2371	2608	2837
17950.00	1478	1942	2128	2373	2611	2840
18000.00	1480	1944	2131	2376	2613	2843
18050.00	1482	1947	2133	2378	2616	2847
18100.00	1484	1949	2135	2381	2619	2850
18150.00	1486	1951	2138	2384	2622	2853
18200.00	1488	1954	2140	2386	2625	2856
18250.00	1490	1956	2143	2389	2628	2859
18300.00	1492	1958	2145	2392	2631	2862
18350.00	1494	1961	2147	2394	2634	2865
18400.00	1496	1963	2150	2397	2636	2868

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COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
18450.00	1498	1966	2152	2399	2639	2872
18500.00	1500	1968	2154	2402	2642	2875
18550.00	1502	1970	2157	2405	2645	2878
18600.00	1504	1973	2159	2407	2648	2881
18650.00	1506	1975	2161	2410	2651	2884
18700.00	1508	1977	2164	2412	2654	2887
18750.00	1510	1980	2166	2415	2657	2890
18800.00	1512	1982	2168	2418	2659	2893
18850.00	1514	1984	2171	2420	2662	2897
18900.00	1516	1987	2173	2423	2665	2900
18950.00	1518	1989	2175	2426	2668	2903
19000.00	1520	1992	2178	2428	2671	2906
19050.00	1522	1994	2180	2431	2674	2909
19100.00	1524	1996	2182	2433	2677	2912
19150.00	1526	1999	2185	2436	2680	2915
19200.00	1528	2001	2187	2439	2682	2918
19250.00	1530	2003	2189	2441	2685	2922
19300.00	1532	2006	2192	2444	2688	2925
19350.00	1535	2008	2194	2446	2691	2928
19400.00	1537	2011	2196	2449	2694	2931
19450.00	1539	2013	2199	2452	2697	2934
19500.00	1541	2015	2201	2454	2700	2937
19550.00	1543	2018	2203	2457	2703	2940
19600.00	1545	2020	2206	2460	2705	2944
19650.00	1547	2022	2208	2462	2708	2947
19700.00	1549	2025	2211	2465	2711	2950
19750.00	1551	2027	2213	2467	2714	2953
19800.00	1553	2029	2215	2470	2717	2956
19850.00	1555	2032	2218	2473	2720	2959
19900.00	1557	2034	2220	2475	2723	2962
19950.00	1559	2037	2222	2478	2726	2965
20000.00	1561	2039	2225	2480	2728	2969

Chapter IV
Summary of Key Assumptions

The design of the Schedule of Basic Child Support Obligations is based on a number of key economic decisions and assumptions that are documented throughout the text of the report and the technical appendix. In this chapter, we have highlighted the design assumptions that may be the most significant for application of the guidelines to individual cases.

(1) Guidelines based on net income, then converted to gross income. These guidelines are designed to provide child support as a specified proportion of an obligor's net income. As discussed in Chapter III, a table of child support based on obligor net income is developed before converting the tables to gross income. The tables are converted to gross income for three reasons:

- Use of gross income greatly simplifies use of the child support guidelines because it obviates the need for a complex gross to net calculation in individual cases;

- Use of gross income can be more equitable because it avoids non-comparable deductions that may arise in making the gross to net calculation in individual cases; and

- Use of gross income does not cause child support to be increased when an obligor acquires additional dependents, claims more exemptions, and therefore has a higher net income for a given level of gross income.

In converting the schedule to a gross income base, we have assumed that the obligor claims one exemption (for filing, two for withholding) and the standard deduction. This is the most favorable assumption that can be made concerning an obligor's filing status. Obligors with more than one exemption, or with itemized deductions, would have a slightly higher obligation under an equivalent net income guideline.

(2) Tax exemptions for child(ren) due support. The Schedule presumes that the noncustodial parent does not claim the tax exemptions for the child(ren) due support. In computing federal tax obligations, the custodial parent is entitled to claim the tax exemption(s) for any divorce occurring after 1984, unless the custodial parent signs over the exemption(s) to the noncustodial parent each year. Given this provision, the most realistic presumption for development of the Schedule is that the custodial parent claims the exemption(s) for the child(ren) due child support.

(3) Income assumed to be taxable. Because the Schedule has withholding tables built into it, the design assumes that all income of both parents is taxable.

(4) Schedule does not include expenditures on child care, extraordinary medical, and children's share of health insurance costs. The Schedule is based on economic data that represent estimates of total expenditures on child-rearing costs up to age 18. The major categories of expenditures include food, housing, home furnishings, utilities, transportation, clothing, education, and recreation. Excluded from these figures are average expenditures for child care, childrens' extraordinary medical care, and the children's' share of health insurance. These costs are deducted from the base amounts used to establish the Schedule because they are added to child support obligations as actually incurred in individual cases. Deducting these expenditures from the base amounts avoids double-counting them in the child support calculation.

(5) Schedule includes expenditures on ordinary medical care. Although expenditures for the children's extraordinary medical care and the children's share of health insurance are to be added to the child support obligation as actually incurred in individual cases, it is assumed that parents will make some expenditures on behalf of the children's ordinary (i.e. out-of-pocket expenses not covered by insurance) medical care. The Schedule amounts in this report are based on the assumption that expenditures on ordinary medical care are $250 per year per child.

(6) Schedule is based on average expenditures on children 0 - 17 years. Child-rearing expenditures are averaged for children across the entire age range of 0 - 17 years. Expenditures may be higher for teen-aged children, and lower for pre-teen children. For various technical reasons, Betson was unable to provide reliable estimates on child-rearing expenditures for teen-aged children. Based on estimates provided by Espenshade, however, the relative cost associated with children aged 12 to 17 is 1.146 above the average.

(7) Visitation costs are not factored into the schedule. Since the Schedule is based on expenditures for children in intact households, there is no consideration given for visitation costs. Taking such costs into account would be further complicated by the variability in actual visitation patterns and the duplicative nature of many costs incurred for visitation (e.g. housing, home furnishings).

Chapter V
Comparison of Existing and Proposed Schedules

This chapter discusses the differences between the existing and proposed Arizona Schedule of Basic Child Support Obligations. As is evident in comparisons of the two schedules, most areas of the proposed Schedule are greater than the existing Schedule, but some are less, and still other areas are almost equal. The differences and the variation of the change result from the numerous factors considered in developing the schedule. The three most important sources of variation come from the following:

- Use of new estimates of child-rearing expenditures including the table deductions for average child care and children's health costs;
- Changes in the price level; and,
- Incorporating revisions in personal income tax rates (i.e., state and federal taxes and FICA).

ESTIMATES OF CHILD-REARING EXPENDITURES

The effects of the new estimates of child-rearing expenditures on the Schedule are complex for two reasons.

1. On average, Betson found no statistical difference between his estimates of child-rearing expenditures based on 1980-86 and 1996-98 CEX data, yet when child-rearing expenditures are broken down by the number of children and income groups, the differences become large enough to impact the Schedule. The direction and magnitude of the difference varies with the number of children and the income group. In some areas of the Schedule this results in increases, in other parts of the Schedule this results in decreases; and, in still other parts of the Schedule this results in little change.
2. On average, there have been small increases in the percent of child-rearing expenditures devoted to child care and the child's medical expenses. This serves to reduce the amounts in the Schedule since they exclude child care and the children's medical expenses in excess of $250 per year per child. Child care, the health insurance premium, and the children's extraordinary medical expenses are treated as an add-on to the basic obligation on a case-by-case basis.

A third effect, which is less complex, is that the new estimates of child-rearing expenditures permit the Schedule to be extended to combined gross incomes of $20,000 per month. This occurs because the more recent data has a larger number of high income households in the sample to develop estimates of statistical significance.

Changes in the Estimates of Child-Rearing Expenditures

Although the average change in the estimates is statistically insignificant, there are changes in the estimates of child-rearing expenditures from the 1980-86 and 1996-98 CEX data that affect the Schedule. The causes of these changes can be summarized by two factors.

- In general, households spend more of their net income, yet this is not true of all income groups. Low-income households are spending more of their net incomes but high-income households are spending less of their net incomes on "household consumption."[17] This translates into higher basic support obligations for lower incomes considered in the child support schedule and smaller basic support obligations for higher incomes considered in the child support schedule based on the 1996-98 CEX data.
- Albeit statistically insignificant, the decrease in the estimates for three-child households has nontrivial impacts on the child support schedule. It is unclear what is the cause of this apparent, but statistically insignificant decrease. On one hand, it may be simply an artifact of the data. On the other hand, it may reflect other evidence that suggests that the costs of three-children households has increased.[18]

Exhibit 6 illustrates the complexity of the issue. Exhibit 6 displays estimates of child-rearing expenditures developed by Betson from the 1980-86 and 1996-99 CEX data on average and for selected income ranges using the Rothbarth estimator discussed in Chapter II. It displays the estimates as percents of total household expenditures and net income.

[17]Definitions of household consumption for purposes of developing estimates of child-rearing expenditures differ from national accounting conventions used to measure consumption and savings rates. For example, the new Betson estimates and other estimates of child-rearing expenditures (e.g., Espenshade, Betson 1990 and USDA) include rent paid, mortgage interest paid, property taxes, home insurance and other expenditures in their estimate of housing expenditures, but they exclude payment on home principal because it is a form of investment. In part, decreases in mortgage interest rates from 1980-86 to 1996-98 have likely impacted the ratio of household consumption to net income used to develop estimates of child-rearing expenditures.

[18]Dr. Betson finds a statistically significant decrease in the percent of total family expenditures devoted to child-rearing expenditures in three-children families using the Engel estimator from 1980-86 to 1996-98, however, he does not find a statistical difference in the Rothbarth estimators from the same time period. Nonetheless, it is plausible and consistent with other observed trends such as decreases in the proportion of child-rearing expenditures devoted to food and clothing that would make the marginal costs of a third child less.

Exhibit 6
Difference in Estimates of Child-Rearing Expenditures from 1980-86 to 1996-98
(Child-rearing expenditures as a percent of income)

Annual Household Net Income	One Child		Two Children		Three Children	
	1980-86 data	1996-99 data	1980-86 data	1996-99 data	1980-86 data	1996-99 data
Average Income						
• % of total household expenditures	25%	25%	37%	35%	44%	41%
• % of net income	25%	25%	36%	35%	43%	41%
$20,000- $24,999						
• % of total household expenditures	25%	26%	37%	37%	44%	44%
• % of net income	28%	37%	42%	53%	50%	63%
$50,000 - $59,999						
• % of total household expenditures	25%	25%	36%	35%	44%	40%
• % of net income	21%	22%	30%	30%	37%	35%
$80,000 - $99,999						
• % of total household expenditures	25%	25%	36%	34%	43%	39%
• % of net income	19%	18%	28%	24%	33%	27%

Exhibit 6 shows that on average there are decreases in the estimates of child-rearing expenditures from the two data sets for two and three-child households. For example, for two children, the percent of total household expenditures attributable to two children averages 37 percent based on the 1980-86 CEX data and 35 percent based on the 1996-99 CEX data. Yet, the pattern is not consistent for each income range considered in Exhibit 6. For example, at the lowest income range considered in Exhibit 6 ($20,000-$24,999 per year), the percent of total household expenditures devoted to two-child households was 37 percent in both 1980-86 and 1996-99. The gap, however, develops and widens as income increases. For example, when total household income is $80,000-$99,999 per year, 36 percent of total household expenditures are devoted to two-child households in 1980-86 and only 34 percent in 1996-99.

Also evident in Exhibit 6 is that the explanations of the differences between the estimates based on 1980-86 and 1996-99 data are even more complex when the estimates of child-rearing expenditures are expressed as a percent of net income. For example, the percent of net income attributable to children based on the 1996-99 CEX data is constantly higher for all number of children when the household income is $20,000 to $24,999 per year. This occurs because this income group spends more of its net income in 1996-99 than in 1980-86.

Another factor, which is not shown in Exhibit 6, is the impact of increases in household income and wealth realized in the 1990s. The income ranges displayed in Exhibit 6 are adjusted to current dollars.

Changes in Table Deductions for Average Child Care and Children's Health Costs

Except at low incomes, the estimates of child care and the children's health cost have increased from 1980-86 to 1996-98. This is not surprising since more parents are working hence in demand of child care. Further, health care costs have increased at a much higher rate than other consumer expenditure categories. Since these amounts are subtracted from the proportions of child-rearing expenditures before the development of the schedule, this will have the effect of **decreasing** the basic support obligations shown in the Schedule. They are subtracted because they are added to the basic support obligation on a case-by-case basis.

CHANGES IN THE PRICE LEVEL

Price levels have increased by about eight percent since the Schedule was last reviewed. Although this would seemingly increase the support obligations by eight percent also, this is not true for two reasons: (a) the use of new economic estimates of child-rearing costs overshadows any change resulting from another factor; and, (b) the changes in the price level are applied to the income brackets used to create the child support schedule (see income brackets in Exhibit 4). In a similar vein, the Internal Revenue Service updates the income brackets annually for changes in the price levels but not the tax rate percentages.

REVISIONS IN PERSONAL INCOME TAX RATES

Exhibit 7 displays changes in the personal income tax burden between 1999 and 2002 for various levels of monthly gross income. (A net-to-gross conversion table, which considers state and federal taxes and FICA, is shown in Appendix II.) In general, the effective personal income tax rate is less now (2002) than the rate in effect at the time of PSI's last report to Arizona (1999). Most of the decrease results in changes in the federal personal income tax rates, which were reformed in 2001. Because Arizona's state tax is a percentage of federal income tax, state taxes are lower as well. There is a small change in FICA due to the small increase in the income cap for social security taxes.

Exhibit 7

CHANGES IN FEDERAL AND STATE TAXES and FICA from 1999 to 2002

Monthly Gross Income	1999				2002			
	Federal Tax[1]	FICA[2]	State Tax	Total	Federal Tax[1]	FICA[3]	State Tax	Total
$ 1,000	$ 48	$ 77	$ 15	$ 140	$ 28	$ 77	$ 3	$ 107
$ 2,000	$ 198	$153	$ 73	$ 424	$ 167	$ 153	$ 30	$ 350
$ 3,000	$ 382	$230	$158	$ 771	$ 321	$ 230	$ 58	$ 609
$ 4,000	$ 662	$306	$196	$1,164	$ 591	$ 306	$ 106	$1,003
$ 6,000	$1,242	$459	$403	$2,104	$1,134	$ 459	$ 204	$1,797
$ 8,000	$1,863	$491	$497	$2,851	$1,734	$ 555	$ 312	$2,600
$10,000	$2,482	$520	$591	$3,593	$2,334	$ 584	$ 420	$3,337

[1]The assumptions used to compute federal taxes were (1) two withholding allowances; and (2) all income earned by a single person.

[2]FICA rates in 1999: 7.65 percent up to gross monthly income of $6,050, plus 1.45 percent of gross monthly incomes above $6,050.

[3]FICA rates in 2002: 7.65 percent up to gross annual income of $7,075, plus 1.45 percent of gross annual incomes above $6,700.

COMPARISON OF EXISTING AND ALTERNATIVE SUPPORT SCHEDULES

This section compares Arizona's existing support Schedule against the updated proposed Schedule. This is done first by graphically comparing the schedules. Second, support obligations are computed from the two Schedules for selected case scenarios: low income, middle income, and high income cases.

Graphical Comparison of Support Schedules

As evident in the above discussion, some changes in economic factors contribute to increases in the Schedule, whereas others contribute to decreases in the Schedule. This section examines the combined effects by providing graphical comparisons of the existing to proposed Schedule. Graphical comparisons are provided for one, two and three children in Exhibits 8, 9, and 10, respectively. Tabular comparisons for all income ranges and numbers of children (one to six) are provided in Appendix III. These comparisons are based on **combined** adjusted gross income, hence they do not reflect the actual changes in order amounts. **Changes in order amounts will depend on the relative income of the parents and any additional factors considered in the child support**

calculation (e.g., child care expenses). These changes are discussed more in the next section.

There are three notable trends from examining Exhibits 8, 9 and 10.

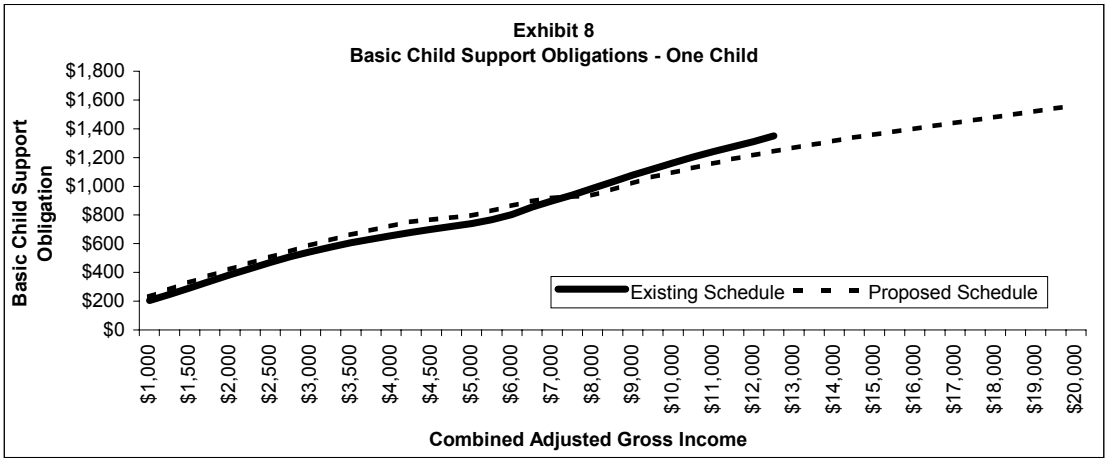
1. *The Proposed Schedule Indicates Increases at Low and Middle Incomes for All Numbers of Children*. Exhibits 8, 9 and 10 show increases in the basic support obligations for one, two and three children up to combined gross incomes of $4,600. Most of this increase stems from the new evidence on child-rearing expenditures, which shows low and middle incomes spending more. Increases in price levels and small increases in spendable income due to tax reform add this increase. These increases range from 1 to 14 percent. They are generally more for one child, somewhat less for two children and even less for three children. The differences by the number of children result from using the new evidence on child-rearing costs.

2. *The Proposed Schedule Indicates Increases at Middle to High Incomes for One and Two Children.* As evident in Exhibits 8 and 9, the basic support obligations under the proposed Schedule increase for combined gross incomes up to $7,250 per month for one child and $6,100 per month for two children. According to the 2002 Census, about 75 percent of Arizona families have incomes below $6,260 per month. According to the case file review of child support orders, most child support cases (88%) involve one or two children.[19] In other words, most child support cases are likely to fall into the area where there are increases to the Schedule.

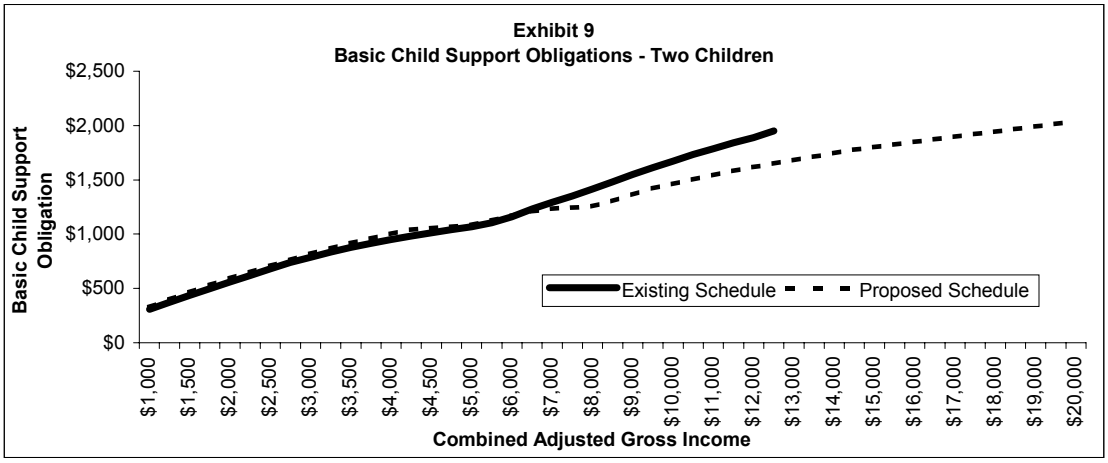
3. *The Proposed Schedule Indicates Decreases to the Basic Obligations at High Levels of Income.* As evident in Exhibit 8, 9 and 10, the proposed Schedule indicates decreases in the basic obligations for combined gross incomes more than $7,250 per month for one child; $6,260 per month for two children; and, $4,600 per month for three children. The decreases start small but become larger as income increases. These decreases reflect the new data used to measure child-rearing costs. According a recent case file review, however, few cases are likely to be above these income thresholds.[20] The percent of one to three-child child support cases exceeding these income thresholds is about 18 percent.

   Although similar patterns exist for four and more children, these are likely to involve a small proportion of the caseload. Only two percent of the child support orders involve four or more children.

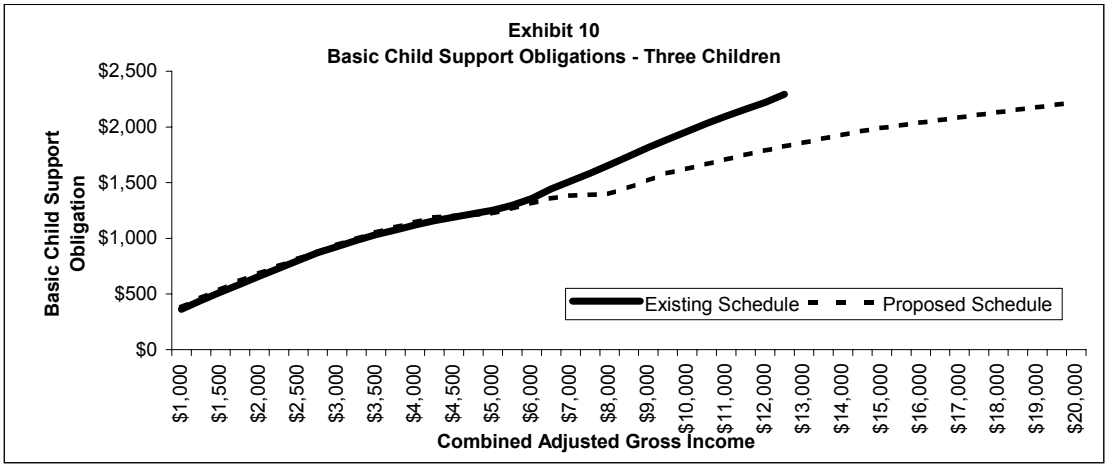
[19] Jane Venohr and Tracy Griffith, *Arizona Child Support Guidelines: Findings from Case File Review,* Report to the Arizona Supreme Court Administrative Office of the Courts, Policy Studies Inc., Denver, Colorado (2003).
[20] ibid.



Combined Adjusted Gross Income	Existing Schedule	Proposed Schedule	Dollar Change	Percentage Change
$1,000	$205	$231	$26	13%
$1,250	$247	$281	$34	14%
$1,500	$291	$329	$38	13%
$1,750	$337	$377	$39	12%
$2,000	$383	$420	$37	10%
$2,250	$426	$463	$37	9%
$2,500	$468	$505	$37	8%
$2,750	$509	$547	$38	7%
$3,000	$543	$589	$45	8%
$3,250	$577	$625	$48	8%
$3,500	$608	$660	$53	9%
$3,750	$632	$692	$61	10%
$4,000	$655	$722	$67	10%
$4,250	$679	$753	$74	11%
$4,500	$700	$767	$67	10%
$4,750	$721	$780	$60	8%
$5,000	$740	$794	$55	7%
$5,500	$766	$828	$62	8%
$6,000	$804	$863	$59	7%
$6,500	$856	$897	$40	5%
$7,000	$898	$918	$20	2%
$7,500	$939	$928	-$11	-1%
$8,000	$984	$937	-$47	-5%
$8,500	$1,031	$974	-$57	-6%
$9,000	$1,078	$1,019	-$59	-5%
$9,500	$1,121	$1,063	-$58	-5%
$10,000	$1,162	$1,094	-$68	-6%
$10,500	$1,203	$1,126	-$77	-6%
$11,000	$1,241	$1,157	-$83	-7%
$11,500	$1,277	$1,189	-$88	-7%
$12,000	$1,310	$1,215	-$95	-7%
$12,500	$1,350	$1,241	-$109	-8%
$13,000	$1,393	$1,266	-$127	-9%
$13,500	$1,435	$1,290	-$146	-10%
$14,000	$1,472	$1,314	-$158	-11%
$14,500	$1,502	$1,338	-$164	-11%
$15,000	$1,533	$1,360	-$174	-11%



Combined Adjusted Gross Income	Existing Schedule	Proposed Schedule	Dollar Change	Percentage Change
$1,000	$307	$326	$19	6%
$1,250	$373	$397	$24	6%
$1,500	$437	$464	$27	6%
$1,750	$497	$531	$34	7%
$2,000	$558	$590	$32	6%
$2,250	$619	$649	$30	5%
$2,500	$680	$705	$26	4%
$2,750	$739	$761	$22	3%
$3,000	$787	$817	$30	4%
$3,250	$835	$867	$32	4%
$3,500	$879	$916	$37	4%
$3,750	$914	$959	$45	5%
$4,000	$950	$1,000	$50	5%
$4,250	$983	$1,040	$57	6%
$4,500	$1,012	$1,056	$44	4%
$4,750	$1,041	$1,069	$29	3%
$5,000	$1,067	$1,084	$17	2%
$5,500	$1,106	$1,125	$19	2%
$6,000	$1,158	$1,168	$9	1%
$6,500	$1,232	$1,209	-$23	-2%
$7,000	$1,292	$1,234	-$58	-4%
$7,500	$1,352	$1,244	-$107	-8%
$8,000	$1,417	$1,254	-$163	-11%
$8,500	$1,484	$1,303	-$181	-12%
$9,000	$1,551	$1,363	-$188	-12%
$9,500	$1,613	$1,422	-$191	-12%
$10,000	$1,673	$1,462	-$212	-13%
$10,500	$1,734	$1,501	-$233	-13%
$11,000	$1,788	$1,541	-$247	-14%
$11,500	$1,841	$1,581	-$261	-14%
$12,000	$1,890	$1,616	-$275	-15%
$12,500	$1,951	$1,650	-$301	-15%
$13,000	$2,015	$1,681	-$334	-17%
$13,500	$2,079	$1,713	-$366	-18%
$14,000	$2,132	$1,744	-$388	-18%
$14,500	$2,176	$1,776	-$400	-18%
$15,000	$2,220	$1,802	-$418	-19%



Combined Adjusted Gross Income	Existing Schedule	Proposed Schedule	Dollar Change	Percentage Change
$1,000	$364	$379	$15	4%
$1,250	$442	$461	$19	4%
$1,500	$517	$538	$21	4%
$1,750	$588	$615	$27	5%
$2,000	$659	$683	$23	4%
$2,250	$731	$750	$19	3%
$2,500	$802	$813	$12	1%
$2,750	$871	$875	$5	1%
$3,000	$926	$939	$12	1%
$3,250	$982	$995	$13	1%
$3,500	$1,034	$1,051	$18	2%
$3,750	$1,076	$1,099	$23	2%
$4,000	$1,119	$1,144	$24	2%
$4,250	$1,159	$1,188	$30	3%
$4,500	$1,191	$1,201	$10	1%
$4,750	$1,222	$1,211	-$11	-1%
$5,000	$1,252	$1,223	-$28	-2%
$5,500	$1,297	$1,266	-$31	-2%
$6,000	$1,358	$1,312	-$46	-3%
$6,500	$1,442	$1,357	-$86	-6%
$7,000	$1,513	$1,383	-$130	-9%
$7,500	$1,584	$1,391	-$192	-12%
$8,000	$1,660	$1,400	-$260	-16%
$8,500	$1,738	$1,452	-$285	-16%
$9,000	$1,816	$1,519	-$297	-16%
$9,500	$1,889	$1,583	-$306	-16%
$10,000	$1,961	$1,624	-$336	-17%
$10,500	$2,032	$1,666	-$366	-18%
$11,000	$2,098	$1,708	-$390	-19%
$11,500	$2,162	$1,749	-$413	-19%
$12,000	$2,221	$1,787	-$434	-20%
$12,500	$2,294	$1,825	-$470	-20%
$13,000	$2,372	$1,859	-$513	-22%
$13,500	$2,450	$1,894	-$556	-23%
$14,000	$2,513	$1,928	-$585	-23%
$14,500	$2,564	$1,963	-$602	-23%
$15,000	$2,616	$1,990	-$626	-24%

Case Examples Comparing Existing to Proposed Schedule

Below are three case examples (a low, middle and high income case) to compare further the levels of support under the existing and proposed Arizona Schedules.

Case Example 1: Low Income Case

In this example, the mother has custody of the two children and receives TANF. The father earns $900 gross per month, which approximates earnings from a full-time minimum wage job. In this scenario, we assume that the self support reserve is applied, so the obligation under the two Schedules is the same. Absent the self support reserve, the order would be $297 per month under the proposed Schedule, and $281 under the existing Schedule.

Obligor Monthly Support Amount		
Monthly Gross Income	Existing Schedule	Proposed Schedule
$900	$190	$190

Case Example 2: Middle Income Case

The father's monthly gross income is $2,400. The mother's gross monthly income is $1,600. She has custody of the couple's two children and has work-related child care expenses of $200 per month. The parents' combined gross income is $4,000 per month. The father's share of the combined gross income is 60 percent. The basic support obligation as computed from the existing and proposed Arizona Schedules is shown in the table below. As the obligor, the father's share of the basic obligation would be 60 percent of the amounts in the table. To the basic support obligation would be added the father's share of child care costs: $120 per month ($200 x .60).

Combined Gross Monthly Income = $4,000		
	Existing Schedule	Proposed Schedule
(1) Basic Obligation	$950	$1,000
(2) Child Care	$200	$200
(3) Basic Obligation and Child Care	$1,150	$1,200
(4) Father's Monthly Obligation (0.60 x row 3)	$690	$720

Case Example 3: High Income Case

Before their divorce, the parents had one child, who now lives with the mother. The mother earns $4,400 per month. Her child care expenses are $300 per month. The father earns $3,600 per month gross. The parents' combined gross income is $8,000 per month. As the obligor, the father's share of the basic obligation would be 45 percent of the amounts in the table. To the basic support obligation would be added the father's share of child care costs: $135 per month ($300 x .45). The father's total monthly support obligation under the two Schedules would therefore be:

Combined Gross Monthly Income = $8,000		
	Existing Schedule	Proposed Schedule
(1) Basic Obligation	$ 984	$ 937
(2) Child Care	$ 300	$ 300
(3) Basic Obligation and Child Care	$1,284	$1,237
(4) Father's Monthly Obligation (0.45 x row 3)	$ 578	$ 557

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Chapter VI
Summary and Conclusions

Arizona is reviewing the Arizona Child Support Guidelines. The existing Guidelines are based on a version of the Income Shares model dating from 1999. This report proposes an updating of the Child Support Schedule for changes in price levels and tax rates and to reflect new evidence of child-rearing expenditures based on more recent data. In addition, this report recommends an increase to the income thresholds used to simulate the federal tax credit for child care.

An objective of the review is to update the Schedule. The current Schedule is based on economic evidence of child-rearing in a study for the U.S. Department of Health and Human Services. This research was conducted by Dr. David Betson, of University of Notre Dame, through a grant administered by the University of Wisconsin's Institute for Research on Poverty. Dr. Betson's research applied a variety of econometric models to data from the 1980-86 Consumer Expenditure Survey (CEX). Recently, Dr. Betson updated his research using data from the 1996-1999 CEX, and his updated findings were recently published by the California Judicial Council.

Of the methodologies used by Betson with the 1980-86 and 1996-99 CEX, it appears that the Rothbarth estimator continues to yield the most theoretically sound and plausible results. They currently represent the best available evidence on child-rearing expenditures. Consequently, we have based our revision of the Schedule on the Rothbarth parameters estimated by Betson. The existing Arizona Schedule is based on the Betson-Rothbarth estimates from 1996-99 data. Applying a procedure similar to the one used to develop the original Schedule, we have developed a new Schedule for the guidelines.

Betson's Rothbarth parameters are only a starting point for the preparation of the proposed Schedule. Also reflected in the proposed Schedule are the changes in the ratio of household consumption to net income that have occurred between 1980-86 and 1996-99, the two periods in which data were collected for the older and more recent estimates of child-rearing expenditures, and changes in average consumption spending for child care and children's medical expenses between those two periods. The schedule also reflects changes in personal income tax rates since the schedule was last reviewed and changes in the price level. Tax rates are considered because child-rearing expenditures are measured in relationship to net income. Taxes are backed in to arrive at a child support schedule based on gross income.

Updating the schedule to include evidence on child-rearing expenditures based on more recent data results in increases to some areas of the Schedule and decreases to other areas of the Schedule. Increases in child care and the children's health care costs, which are not included in the Schedule, generally decrease the Schedule. These costs are not included in

the Schedule because the actual costs incurred are added in the child support calculation on a case-by-case basis. Relatively small increases in price levels and spendable income resulting from recent tax reform since the Schedule was last reviewed generally result in small increases in Schedule. Yet, in some areas of the Schedule, the new evidence on child-rearing expenditures, particularly at high incomes, offsets these increases.

In summary, the proposed Schedule is based on current economic research and more recent economic data on household expenditures. The proposed Schedule also incorporates changes in federal and state tax rates, and price levels. Taken together, these changes are designed to make Arizona's child support orders more equitable and more consistent with economic changes.

APPENDIX I:
TECHNICAL APPENDIX

Appendix I
Technical Considerations in Developing Schedule of Support Obligations

The development of a schedule of child support obligations is fairly complex in that it requires (1) the use of multiple data sources (e.g., Consumer Expenditure Surveys); (2) decisions about how to treat certain classes of expenditures (e.g., medical care); (3) intermediate calculations (e.g., how to translate expenditures on children to a proportion of net income); and (4) assumptions (e.g., how to estimate expenditures on children, computation of taxes in estimating net income). The purpose of this technical appendix is to explain the procedures used in developing the table of support proportions (i.e., expenditures on children as a proportion of household net income for various levels of income and numbers of children) and, therefore, the proposed Schedule of Basic Child Support Obligations.

PARENTAL EXPENDITURES ON CHILDREN

The effort to build a schedule of support obligations begins with decisions about how to measure parental expenditures on children. Obviously, those expenditures cannot be observed directly, primarily because many expenditures (e.g., shelter, transportation) are shared among household members. For example, in a two-adult, two-child household, what proportion of a new car's cost should be attributed to the children? Since child expenditures cannot be measured directly, an indirect method must be defined to estimate those expenditures. The common element of all the estimation methods is that they attempt to allocate expenditures to the children based on a comparison of expenditure patterns in households with and without children and which are deemed to be equally well off.

There are numerous estimation techniques available and they are described succinctly in a 1990 Lewin/ICF report to the U.S. Department of Health and Human Services. The two techniques that appear to offer the most sound theoretical bases are the Engel and Rothbarth estimators. The Engel approach estimates child expenditures based on total household expenditures on food. Economists believe child expenditure estimates using this approach represent an upper bound to those expenditures. The Rothbarth approach, on the other hand, estimates child expenditures based on the level of household expenditures on adult goods (e.g., adult clothing, alcohol, tobacco). Child expenditures using this approach are believed to represent a lower bound to expenditures. Again, the Lewin/ICF report cited above presents a clear description of the approaches and of their merits and limitations as estimators of child expenditures. The support schedule defined in this report is based on the Rothbarth approach. Specifically, it is based on recent

Rothbarth estimates developed by Dr. David Betson, Professor of Economics, University of Notre Dame using 1996-99 CEX data.

Data on Household Expenditures

The ideal database for estimating child-rearing expenditures would be one that itemized household consumption expenses by cost category and by each individual in the household. There is no existing database that provides this level of detail. Moreover, since 90 percent of household expenditures are shared, it is unlikely that such a database will ever exist, if only because it would be impossible to allocate expenditures with any level of precision to individual household members.

The database most commonly used to estimate child expenditures is the Consumer Expenditure Survey (CEX). As the aforementioned Lewin/ICF report says of the CEX, "It is by far the best available source of information for implementing the techniques for estimating expenditures on children...." (p. 3-1). The Espenshade and Rothbarth models presented in this report are based on household expenditure data reported in the CEX.

Even though the CEX may be the best database to estimate child expenditures, it has some limitations that are important to the development of a schedule of child support obligations, especially a schedule based on an income shares concept. They include:

- Only a few items in the CEX (i.e., adult clothing, alcohol, tobacco) are solely "adult" expenditures;
- It is impossible to distinguish between "necessary" child care expenses (e.g., those incurred to allow someone to work) from "discretionary" expenses;
- Medical expenses on children cannot be distinguished from expenses on adult household members; and
- The CEX likely understates total household income.

The first issue is of concern because the Rothbarth technique estimates child expenditures by examining how adult expenditures are affected by the addition of a child to the household; that is, asking how much of total expenditures is displaced (i.e., transferred from the adults to the children) when a child is added to the household. The precision of the technique would be improved if there were more items that were clearly adult expenses.

The second and third issues are of concern because the support schedule developed for Arizona establishes a "basic" support obligation to which is added the parental share of

expenditures for child care and unreimbursed medical expenses. The assumptions used to deal with these limitations are discussed later in this appendix.

The CEX is much like every survey that attempts to capture income information; that is, there is likely to be underreporting or nonreporting of income. Staff at the Bureau of Labor Statistics, which administers the survey, suggest that income reported in the CEX is too low relative to expenditures. There are, however, no theoretically-based methods to adjust income for this problem and so no adjustment is applied.

Child Expenditures as a Proportion of Net Income

Using the Rothbarth estimation technique and CEX data from 1996-99, David Betson computed child expenditures for 1, 2 and 3-child households. These expenditures are related to total consumption spending in the expression EC/C, where EC = expenditures on children and C = total consumption expenditures. In order to estimate EC as a proportion of net income (NI), the relationship between NI and C must be computed. This can be done from the CEX because of the detailed itemization of expenditures.

Under the approach used to develop the income shares model, net income is computed independently using CEX data on gross income (GI) and on itemized deductions for (1) federal, state and local taxes, including personal property taxes; (2) social security (FICA) taxes; and (3) union dues, which are considered to be mandatory employment expenses. Thus,

$$NI = GI - taxes - FICA - union\ dues$$

In relation to consumption, net income is greater by the amount of spending that is not related to consumption. This includes, for example, spending on contributions, savings, personal insurance and pensions. Included in the category of savings are principal payments on a home mortgage (interest payments are counted as household consumption) and changes in net worth (i.e., net change in assets - net change in liabilities).

For low income households, consumption expenditures may exceed the net income figure derived by subtracting taxes and other items from gross income. Thus, consumption as a proportion of net income (C/NI) exceeds 100 percent. In these instances, the C/NI ratio is set at 1.0. For example, in Betson's calculations, consumption expenditures exceeded net income for the lowest five income ranges (i.e., all households with annual net incomes below $35,373 per year in June 2002 dollars). This outcome may be partially related to reported difficulties of measuring income in the CEX as discussed above. As shown in Table I-1 below, the measured ratio of consumption expenditures to net income ranged

from 2.6 for households with annual net incomes less than $15,160 to 0.579 for households with annual net incomes above $126,334.

Total consumption expenditures are related to net income by the expression C/NI. Expenditures on children are related to consumption by the expression EC/C. Multiplying the two expressions provides a ratio of child expenditures to net income (EC/NI).

$$EC/C \times C/NI = EC/NI$$

Table I-1

NET INCOME AND CONSUMPTION AT SELECTED NET INCOME INTERVALS

Net Income Interval (2002 $)	Income Midpoint (1997$)	Number of Observations	Consumption Spending (C) (1997)	C/NI
Less than $15,160	$7,415	178	$12,042	2.646
$15,160 - $20,212	$10,381	161	$14,669	1.541
$20,213 - $25,266	$13,348	173	$15,136	1.441
$25,267 - $30,319	$16,314	199	$17,162	1.182
$30,320 - $35,373	$19,280	213	$19,280	1.058
$35,374 - $40,426	$22,246	215	$21,067	0.999
$40,427 - $45,479	$25,212	222	$22,716	0.942
$45,480 - $50,533	$28,178	205	$23,867	0.902
$50,534 - $60,639	$36,627	419	$27,113	0.862
$60,640 - $70,746	$38,560	374	$31,002	0.754
$70,747 - $80,853	$44,492	280	$34,526	0.749
$80,854 - $101,066	$52,664	360	$38,871	0.704
$101,067 - $126,333	$66,738	213	$46,716	0.647
$126,334 +	$88,984	109	$55,793	0.579

Treatment of Selected Factors

Specific questions have been raised in other states that have incorporated the Rothbarth-Betson estimates about the treatment of various types of expenditures. Specifically, there have been questions about adjustments for (1) teenage clothing; (2) child care; (3) medical expenses; (4) durable goods, particularly housing; and (5) savings.

Teenage Clothing

Clothing expenditures in the CEX for children beyond the age of 15 years are classified with other adult clothing expenditures. Therefore, it is necessary to estimate expenditures for 16-18 year old children based on clothing expenditure data for other children. The Rothbarth clothing cost estimates for teenagers get smaller as the child ages and actually are negative for 16-18 year old children. To correct for this anomaly, Betson assumed that the costs for children ages 13-18 years were the same as the costs for a 12 year old child.

Child Care

The current Arizona support schedule and the Rothbarth version of the model presented in this report exclude the costs of child care. Instead, in the child support calculation, the actual costs are prorated between the parents based on their relative proportions of net income and added to the basic support obligation. There are several reasons for this approach:

- ❖ They represent a large variable expenditure and are not incurred by all households; usually only in households with a working custodial parent and one or more young children.

- ❖ Where child care costs occur, they generally represent a large proportion of total child expenditures, particularly in households with children under 6 years of age.

- ❖ Treating child care costs separately maximizes the custodial parent's marginal benefits of working. If not treated separately, the economic benefits of working are reduced substantially. One of the principles incorporated into the Income Shares model is that the method of computing a child support obligation should not be a deterrent to participation in the work force.

Since the CEX itemizes child care expenditures, an adjustment can be made directly to EC/C. For example, Table I-3 at the end of this appendix shows that for two-child households in the $30,320-$35,373 income range, EC/C = 36.36 percent. Child care (CC) as a proportion of consumption for that same income range is 1.48 percent (.74 percent x 2 children). For this income range, a revised EC/C which excludes child care costs is:

$$\text{Revised EC/C} = 36.36 - 1.48 = 34.88 \text{ percent}$$

Medical Expenses

Like expenses for child care, the current Arizona support schedule and the Rothbarth version of the model presented in this report exclude the child's share of costs for some medical expenses, specifically including the costs of health insurance premiums and

extraordinary, or unreimbursed medical expenses. There are two principal reasons these costs are excluded from the model:

- Federal regulations (45 CFR ∋302.80) that a state's child support program must establish and enforce medical support orders. Further, Federal regulations (45 CFR ∋303.31) encourage the state to request that the noncustodial parent to carry health insurance that covers the child if available through the noncustodial parent's employer at a reasonable cost.

- Unreimbursed medical expenses (i.e., those not covered by or that exceed insurance reimbursement) are highly variable across households and can constitute a large proportion of expenditures on a child. Orthodontia, psychiatric therapy, asthma treatments, and extended physical therapy may be among the expenses not covered.

Deciding what proportion of unreimbursed medical expenses might be considered extraordinary is difficult. We have elected to assume that some unreimbursed medical expenses (e.g., non-prescription medications, well visits to doctors) should be considered routine and not extraordinary. For the purposes of estimating support proportions, extraordinary medical expenses are defined as the amount of expenditures that exceed $250 per family member. This amount, deflated to 1997 dollars, was subtracted from the reported costs of unreimbursed medical expenses in computing the proportion of medical expenses that should be considered extraordinary.

While the CEX itemizes unreimbursed medical expenses and health insurance premium costs, it does not allocate expenses to individual household members. Thus, a method must be developed for excluding those expenditures from EC/C. There are two steps in this process. First, the child's share of those medical expenses (M) must be determined. That calculation assumes that the child's share is the same as his/her share of all household expenditures (EC/C). Thus, for a two-child household in the $30,320-$35,373 net annual income range, the child's share of these expenses would be 36.36 percent (i.e., EC/C for two children) of 2.47 percent (i.e., medical expenses as a proportion of consumption for a household in that income range). The children's share of medical expenses is therefore 0.90 percent of consumption expenditures. This proportion is subtracted from EC/C to arrive at an adjusted EC/C.

$$\text{Revised EC/C} = 36.36 - 0.90 = 35.46 \text{ percent}$$

Durable Goods

The largest durable goods expenditures are for housing and transportation. Housing costs are treated in the following manner:

- For housing that is owned or being purchased: only taxes and interest payments are counted as expenditures. Payments of principal are counted as savings.

- For housing that is rented: all rental costs are counted as consumption expenditures.

The purchase price of an automobile is not counted as an expenditure, however the interest payments made on an automobile loan are counted. This approach may underestimate total expenditures, particularly in the situation where the automobile is purchased for cash. The ideal approach to counting such a purchase would be to include as consumption the rental value of the automobile, not the net purchase price. The rental value, however, cannot be defined by the data.

With regard to other durable goods (e.g., television, toaster oven), their purchase prices are counted as consumption expenditures. The interest payments on consumer debt associated with those purchases are also counted as expenditures, since there is no way to link interest payments to individual purchases. Therefore, there is some double counting of expenditures for these durable goods items.

Savings

Savings are not counted as consumption expenditures. Rather, they are counted as residual expenditures; that is, part of all non-consumption spending which is the difference between net income and consumption. Income specifically itemized as savings and retirement contributions fall into this residual category. Also, as noted above, the category includes principal payments on home mortgages and the purchase price of automobiles. Since savings are a residual and therefore not calculated independently, there is no implicit savings rate that is applied to the calculation of expenditures on children as a proportion of net income.

Effect of Adjustments on Proportional Expenditures

Table I-4 at the end of this appendix illustrates for two children how adjustments for child care expenditures and medical expenses (health insurance and unreimbursed medical costs) are factored into the computation of a proportion that relates expenditures on children to net income. The table uses a two-child household as an example, but the same procedure was applied to one and three-child households using the information presented in Table I-3. Thus, for two-child households in $30,320-$35,373 annual income range, child expenditures were estimated at 36.36 percent of consumption expenditures (EC/C). Child care (CC/C =1.48 percent of household consumption expenditures) and medical expenses attributable to the child (M/C = 0.90 percent of household consumption expenditures) were subtracted from EC/C. This new amount (33.98 percent) was multiplied by the ratio of household consumption to net income

(C/NI = 1.00) of that net income range. The resulting figureXEC*/NI = 33.98 percentX relates child expenditures to net income for the $30,320-$35,373 net annual income range.

Adjustments for the Number of Children

Betson's estimates of child expenditures for one, two, and three-child households are based on actual household income and expenditure data for 3,121 two-parent families with at least one child under 18 years of age. He did not compute proportions for households with greater numbers of children because of the small sample sizes in the database. Betson computed his proportions for one, two and three-child households in the following manner:

- Take the midpoint of the annual net income ranges expressed in June 2002 dollars and deflate the amount to 1997 dollars by the Consumer Price Index. The top interval uses the average net income ($126,334 in 2002 dollars) of households in that interval rather than the midpoint.

- Multiply the net income midpoint by the average ratio of consumption expenditures to net income. For income ranges where the ratio exceeded 1.0, expenditures were assumed to equal net income.

- Take the level of annual expenditures and determine what proportion is spent on one, two and three children. Using his Rothbarth estimates, Betson computed the average percentage spent over all the years the children were with their parents. That is, for one child he computed the average over 18 years. For two and three-child households, he assumed that the children differed in age by two years. Thus, for two-child households, he computed the average over a 16-year period when both children were in the household. Similarly, for three-child households, he computed the average over 14 years.

Adjustments to these data were necessary to extend the support proportions for one, two, and three children to four, five, and six-child households. The equivalency scale recommended by the Panel on Poverty and Family Assistance, a panel assembled by the National Research Council to review measures poverty is used.[1] The recommended formula is:[2]

equivalency scale value =

[1] Constance F. Citro and Robert T. Michael, Editors. *Measuring Poverty: A New Approach*, National Academy Press, Washington, D.C. (1995).

[2] The formula actually states that the value in parentheses should be raised to a power of 0.65 to 0.75. We use 0.70, which is the midpoint of the suggested range.

$$(\text{Number of adults} + 0.7 \times \text{number of children})^{0.7}$$

Using this formula, we arrive at the following equivalency scales: 2.69 for three children; 3.00 for four children; 3.30 for five children; and, 3.59 for six children. In turn, these are converted to multipliers. For example, the multiplier for four children is 1.115 (3.00 divided by 2.69). Based on this method, we also develop multipliers for five and six children. They are displayed in Table I-2 along with the multipliers used in the 1999 update.

The multipliers were used as constants for all income ranges. The decreasing size of the multiplier as the number of children increases reflects two phenomena: (1) economies of scale as more children are added to the household (e.g., sharing of household items); and (2) reallocation of expenditures. The reallocation occurs as adults reduce their share of expenditures to provide for more children and as each child's share of expenditures is reduced to accommodate the needs of additional children. That is, as there are more people to share the economic pie, the share for each family member must decrease.

Table I-2
EXTENDING THE ROTHBARTH SUPPORT PROPORTIONS TO FOUR, FIVE AND SIX-CHILD HOUSEHOLDS

Number of Children	1999 Multipliers	Rothbarth Multipliers
4	1.105 x 3 child proportion	1.115 x 3 child proportion
5	1.084 x 4 child proportion	1.100 x 4 child proportion
6	1.070 x 5 child proportion	1.088 x 5 child proportion

TABLE OF SUPPORT PROPORTIONS

The result of the computations and adjustments discussed above is a table of support proportions that relates child expenditures in one to six-child households to various levels of net income. These relationships are displayed in Table I-5 at the end of this appendix.

Adjusting Income Brackets

The data Betson used for his computations were from the time period 1996 through 1999. The database included both nominal and constant dollar amounts, with the base period being June 1997. In order to develop a table of support proportions aligned to

2001 income ranges, Betson used a Consumer Price Index (CPI-U) inflator and applied it to the 1983 incomes on the database.

Computing Marginal Proportions

The table of support proportions shown in Table I-5 links the proportion of net income spent on one to six children to different annual net income ranges. The proportions, however, are meant to apply only at the midpoints of each income range. In order to obtain a smooth transition in support obligations between income ranges, marginal proportions were computed. This adjustment eliminates notches in support obligations that would otherwise be created as parents move from one income range to another.

For example, assume we have two, two-child households, one at the $30,320-$35,373 net annual range and the second at the next highest range ($35,373-$40,426). The proportion of net income spent on the two children in the lower income household is estimated to be 33.98 percent. The comparable proportion in the higher income household is estimated to be 33.02 percent. If actual income in the first household were $35,000 per year, the total support obligation would be $11,893 annually ($35,000 x .3398). If actual income in the second household were $35,400 per year, the total annual support obligation would be $11,689 per year ($35,400 x .3302); $204 less per year than the support obligation in the lower income household. The use of marginal proportions between the midpoints of income ranges eliminates this effect and creates a smooth increase in the total support obligation as household income increases.

The marginal proportions between income midpoints are established by computing the support obligation at the two midpoints and dividing the difference in the support obligation amounts by the income difference between the two midpoints. For example, the marginal proportion between the midpoints of the above income ranges, $32,847 and $37,900 net income for two-child households, would be computed in the following manner:

	Annual Net Income Ranges	
Income midpoints	$32,847	$37,900
Midpoint difference	$5,053	
Support proportion	33.98%	33.02%
Support obligation	$11,161	$12,515
Obligation difference	$1,354	
Marginal proportion	26.8%	

Using the example above of one two-child household with $35,000 and another with $35,400 of annual net income, support obligations using the marginal proportion approach results in a annual support obligation for the lower income household of $11,738 ($978 per child per month) compared to $11,845 for the higher income household ($987 per child per month).

Translating Gross to Net Income

Since the table of support proportions is defined in terms of net income, it can be applied regardless of how tax structures change. To use the table to develop a schedule of support obligations, however, requires that the tax structure be defined so that net income can be calculated. It would, of course, be possible to discard the support schedule and use the table of support proportions to compute a support obligation for each individual household. This approach would be able to accommodate the unique tax situation of each household. Yet, it would also involve complexities in terms of the time required to gather all the relevant information and the staff to administer the process.

The support schedule defined in this report represents a general approach to computing support obligations that can be applied quickly and easily. As with other general approaches, however, it has limitations, the greatest being that it requires assumptions about how to measure gross income and how to estimate net income from a given gross income.

Measuring Gross Income

The assumptions made about gross income are that it is all taxable and that it is taxable at the same rate. That is, all income is treated as if it is earned income subject to federal and state withholding and FICA taxes. Tax rates prevailing in 2002 were used to convert gross income to net.

The following sources and assumptions were used to estimate taxes for a given gross income. The percentage tax schedule used by employers to withhold income tax and FICA was the basis for calculating withholding.

- Using the employer schedule, taxes are computed assuming (1) all income is earned by the obligor (i.e., the tax rates for a single person are used); and (2) two withholding allowances, based on instructions in the employer tax guide. (The use of two withholding allowances simulates the effect of one standard deduction and one exemption allowed when filing personal income tax returns). Income tax and FICA rates defined in the 2002 employer schedule were used to estimate total taxes on a given gross income.

- State income taxes are computed also using the employer schedule. The Employer's Instructions for the Arizona Withholding Percentage Election (effective January 2002) are used to compute taxes on a given gross income. The minimum percentage for each income bracket is used (i.e., 10% for incomes below $15,000 annually, and 18 percent for annual incomes of $15,000 or more).

- Beginning in calendar year 1994, the Earned Income Tax Credit is available to single wage earners. The credit applies only to low income wage earners and only affects gross incomes up to about $800 per month. Thus, its inclusion does not substantially affect net income, as shown in Appendix III.

Impact of Assumptions on Net Income

If anything, the generalized approach to computing net income from gross income underestimates total household net income. The reason is that accounting for the income of two parents and/or additional exemptions for children reduces total income taxes and thus increases net income. The result is that total support obligations using the table of support proportions are usually higher when an attempt is made to accommodate the actual tax situation of individual households.

Table I-3
PARENTAL EXPENDITURES ON CHILDREN

Net Income Ranges	Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth Parameters)			Child Care $ as a % of Consumption (per child)	Medical $ as a % of Consumption
		One Child	Two Children	Three Children		
Less than $15,160	264.6%	26.80%	38.20%	44.70%	.24%	2.45%
$15,160 - $20,212	154.1%	26.72%	38.02%	44.47%	.58%	1.50%
$20,213 - $25,266	144.1%	26.44%	37.41%	43.67%	.67%	2.26%
$25,267 - $30,319	118.2%	26.16%	36.83%	42.90%	.80%	2.76%
$30,320 - $35,373	105.8%	25.88%	36.36%	42.25%	.74%	2.47%
$35,374 - $40,426	99.9%	25.60%	35.90%	41.60%	.80%	3.46%
$40,427 - $45,479	94.2%	25.50%	35.66%	41.26%	1.31%	2.77%
$45,480 - $50,533	90.2%	25.40%	35.39%	40.89%	1.40%	2.98%
$50,534 - $60,639	86.2%	25.23%	34.97%	40.38%	1.49%	3.39%
$60,640 - $70,746	75.4%	25.15%	34.83%	40.22%	1.74%	2.59%
$70,747 - $80,853	74.9%	24.80%	34.30%	39.50%	1.64%	3.06%
$80,854 - $101,066	70.4%	24.55%	34.81%	38.77%	1.69%	2.61%
$101,067 - $126,333	64.7%	24.18%	33.11%	37.79%	1.47%	3.11%
$126,334 +	57.9%	23.63%	32.05%	36.37%	1.71%	2.73%

Table I-4
CHILD EXPENDITURES AS A PROPORTION OF NET INCOME
Based on Betson/Rothbarth Estimates

Net Income Range	EC/C (2 children)	CC/C	M/C	C/NI	EC*/NI
Less than $15,160	38.20%	0.48%	0.94%	>1.0	36.78%
$15,160 - $20,212	38.02%	1.16%	0.57%	>1.0	36.29%
$20,213 - $25,266	37.41%	1.34%	0.85%	>1.0	35.22%
$25,267 - $30,319	36.83%	1.60%	1.02%	>1.0	34.21%
$30,320 - $35,373	36.36%	1.48%	0.90%	>1.0	33.98%
$35,374 - $40,426	35.90%	1.60%	1.24%	.999	33.02%
$40,427 - $45,479	35.66%	2.62%	0.99%	.942	30.20%
$45,480 - $50,533	35.39%	2.80%	1.05%	.902	28.44%
$50,534 - $60,639	34.97%	2.98%	1.19%	.862	26.55%
$60,640 - $70,746	34.83%	3.48%	0.90%	.754	22.96%
$70,747 - $80,853	34.30%	3.28%	1.05%	.749	22.45%
$80,854 - $101,066	33.81%	3.37%	0.88%	.704	20.81%
$101,067 - $126,333	33.11%	2.94%	1.03%	.647	18.85%
$126,334 +	32.05%	3.42%	0.87%	.579	16.07%

EC/C = Expenditures on children as a proportion of consumption expenditures
CC/C = Child care expenditures as a proportion of consumption expenditures
M/C = Medical expenditures as a proportion of consumption expenditures
C/NI = Consumption expenditures as a function of net income
EC*/NI = Adjusted expenditures on children as a proportion of net income
EC*/NI = (EC/C - CC/C - M/C) x C/NI

Table I-5
TABLE OF SUPPORT PROPORTIONS
Rothbarth Parameters

Net Income Ranges	Number of Children					
	One	Two	Three	Four	Five	Six
Less than $15,160	.2590	.3678	.4288	.4782	.5260	.5723
$15,160 - $20,212	.2574	.3629	.4206	.4690	.5159	.5613
$20,213 - $25,266	.2517	.3522	.4067	.4535	.4989	.5428
$25,267 - $30,319	.2464	.3421	.3932	.4384	.4822	.5246
$30,320 - $35,373	.2450	.3398	.3899	.4347	.4782	.5202
$35,374 - $40,426	.2389	.3302	.3772	.4206	.4627	.5034
$40,427 - $45,479	.2212	.3020	.3409	.3801	.4181	.4549
$45,480 - $50,533	.2097	.2844	.3200	.3567	.3924	.4270
$50,534 - $60,639	.1973	.2655	.2977	.3320	.3652	.3973
$60,640 - $70,746	.1716	.2296	.2560	.2855	.3140	.3417
$70,747 - $80,853	.1678	.2245	.2500	.2787	.3066	.3335
$80,854 - $101,066	.1565	.2081	.2302	.2567	.2824	.3072
$101,067 - $126,333	.1421	.1885	.2084	.2323	.2556	.2780
$126,334 +	.1232	.1607	.1751	.1953	.2148	.2337

APPENDIX II:
GROSS TO NET INCOME CONVERSION TABLE

Arizona
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	AZ State Tax	FICA	Total Taxes	Net Monthly Income
525	-	575	0.00	0.00	42.08	42.08	507.93
575	-	625	0.00	0.00	45.90	45.90	554.10
625	-	675	0.00	0.00	49.73	49.73	600.28
675	-	725	0.00	0.00	53.55	53.55	646.45
725	-	775	2.90	0.29	57.38	60.57	689.44
775	-	825	7.90	0.79	61.20	69.89	730.11
825	-	875	12.90	1.29	65.03	79.22	770.79
875	-	925	17.90	1.79	68.85	88.54	811.46
925	-	975	22.90	2.29	72.68	97.87	852.14
975	-	1025	27.90	2.79	76.50	107.19	892.81
1025	-	1075	32.90	3.29	80.33	116.52	933.49
1075	-	1125	37.90	3.79	84.15	125.84	974.16
1125	-	1175	42.90	4.29	87.98	135.17	1,014.84
1175	-	1225	47.90	4.79	91.80	144.49	1,055.51
1225	-	1275	54.75	9.86	95.63	160.23	1,089.77
1275	-	1325	62.25	11.21	99.45	172.91	1,127.10
1325	-	1375	69.75	12.56	103.28	185.58	1,164.42
1375	-	1425	77.25	13.91	107.10	198.26	1,201.75
1425	-	1475	84.75	15.26	110.93	210.93	1,239.07
1475	-	1525	92.25	16.61	114.75	223.61	1,276.40
1525	-	1575	99.75	17.96	118.58	236.28	1,313.72
1575	-	1625	107.25	19.31	122.40	248.96	1,351.05
1625	-	1675	114.75	20.66	126.23	261.63	1,388.37
1675	-	1725	122.25	22.01	130.05	274.31	1,425.70
1725	-	1775	129.75	23.36	133.88	286.98	1,463.02
1775	-	1825	137.25	24.71	137.70	299.66	1,500.35
1825	-	1875	144.75	26.06	141.53	312.33	1,537.67
1875	-	1925	152.25	27.41	145.35	325.01	1,575.00
1925	-	1975	159.75	28.76	149.18	337.68	1,612.32
1975	-	2025	167.25	30.11	153.00	350.36	1,649.65
2025	-	2075	174.75	31.46	156.83	363.03	1,686.97
2075	-	2125	182.25	32.81	160.65	375.71	1,724.30
2125	-	2175	189.75	34.16	164.48	388.38	1,761.62
2175	-	2225	197.25	35.51	168.30	401.06	1,798.95
2225	-	2275	204.75	36.86	172.13	413.73	1,836.27
2275	-	2325	212.25	38.21	175.95	426.41	1,873.60
2325	-	2375	219.75	39.56	179.78	439.08	1,910.92
2375	-	2425	227.25	40.91	183.60	451.76	1,948.25
2425	-	2475	234.75	42.26	187.43	464.43	1,985.57
2475	-	2525	242.25	43.61	191.25	477.11	2,022.90
2525	-	2575	249.75	44.96	195.08	489.78	2,060.22

Arizona
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	AZ State Tax	FICA	Total Taxes	Net Monthly Income
2575	-	2625	257.25	46.31	198.90	502.46	2,097.55
2625	-	2675	264.75	47.66	202.73	515.13	2,134.87
2675	-	2725	272.25	49.01	206.55	527.81	2,172.20
2725	-	2775	279.75	50.36	210.38	540.48	2,209.52
2775	-	2825	287.25	51.71	214.20	553.16	2,246.85
2825	-	2875	294.75	53.06	218.03	565.83	2,284.17
2875	-	2925	302.25	54.41	221.85	578.51	2,321.50
2925	-	2975	309.75	55.76	225.68	591.18	2,358.82
2975	-	3025	320.73	57.73	229.50	607.96	2,392.04
3025	-	3075	334.23	60.16	233.33	627.72	2,422.28
3075	-	3125	347.73	62.59	237.15	647.47	2,452.53
3125	-	3175	361.23	65.02	240.98	667.23	2,482.77
3175	-	3225	374.73	67.45	244.80	686.98	2,513.02
3225	-	3275	388.23	69.88	248.63	706.74	2,543.26
3275	-	3325	401.73	72.31	252.45	726.49	2,573.51
3325	-	3375	415.23	74.74	256.28	746.25	2,603.75
3375	-	3425	428.73	77.17	260.10	766.00	2,634.00
3425	-	3475	442.23	79.60	263.93	785.76	2,664.24
3475	-	3525	455.73	82.03	267.75	805.51	2,694.49
3525	-	3575	469.23	84.46	271.58	825.27	2,724.73
3575	-	3625	482.73	86.89	275.40	845.02	2,754.98
3625	-	3675	496.23	89.32	279.23	864.78	2,785.22
3675	-	3725	509.73	91.75	283.05	884.53	2,815.47
3725	-	3775	523.23	94.18	286.88	904.29	2,845.71
3775	-	3825	536.73	96.61	290.70	924.04	2,875.96
3825	-	3875	550.23	99.04	294.53	943.80	2,906.20
3875	-	3925	563.73	101.47	298.35	963.55	2,936.45
3925	-	3975	577.23	103.90	302.18	983.31	2,966.69
3975	-	4025	590.73	106.33	306.00	1,003.06	2,996.94
4025	-	4075	604.23	108.76	309.83	1,022.82	3,027.18
4075	-	4125	617.73	111.19	313.65	1,042.57	3,057.43
4125	-	4175	631.23	113.62	317.48	1,062.33	3,087.67
4175	-	4225	644.73	116.05	321.30	1,082.08	3,117.92
4225	-	4275	658.23	118.48	325.13	1,101.84	3,148.16
4275	-	4325	671.73	120.91	328.95	1,121.59	3,178.41
4325	-	4375	685.23	123.34	332.78	1,141.35	3,208.65
4375	-	4425	698.73	125.77	336.60	1,161.10	3,238.90
4425	-	4475	712.23	128.20	340.43	1,180.86	3,269.14
4475	-	4525	725.73	130.63	344.25	1,200.61	3,299.39
4525	-	4575	739.23	133.06	348.08	1,220.37	3,329.63
4575	-	4625	752.73	135.49	351.90	1,240.12	3,359.88

Arizona
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	AZ State Tax	FICA	Total Taxes	Net Monthly Income
4625	-	4675	766.23	137.92	355.73	1,259.88	3,390.12
4675	-	4725	779.73	140.35	359.55	1,279.63	3,420.37
4725	-	4775	793.23	142.78	363.38	1,299.39	3,450.61
4775	-	4825	806.73	145.21	367.20	1,319.14	3,480.86
4825	-	4875	820.23	147.64	371.03	1,338.90	3,511.10
4875	-	4925	833.73	150.07	374.85	1,358.65	3,541.35
4925	-	4975	847.23	152.50	378.68	1,378.41	3,571.59
4975	-	5025	860.73	154.93	382.50	1,398.16	3,601.84
5025	-	5075	874.23	157.36	386.33	1,417.92	3,632.08
5075	-	5125	887.73	159.79	390.15	1,437.67	3,662.33
5125	-	5175	901.23	162.22	393.98	1,457.43	3,692.57
5175	-	5225	914.73	164.65	397.80	1,477.18	3,722.82
5225	-	5275	928.23	167.08	401.63	1,496.94	3,753.06
5275	-	5325	941.73	169.51	405.45	1,516.69	3,783.31
5325	-	5375	955.23	171.94	409.28	1,536.45	3,813.55
5375	-	5425	968.73	174.37	413.10	1,556.20	3,843.80
5425	-	5475	982.23	176.80	416.93	1,575.96	3,874.04
5475	-	5525	995.73	179.23	420.75	1,595.71	3,904.29
5525	-	5575	1,009.23	181.66	424.58	1,615.47	3,934.53
5575	-	5625	1,022.73	184.09	428.40	1,635.22	3,964.78
5625	-	5675	1,036.23	186.52	432.23	1,654.98	3,995.02
5675	-	5725	1,049.73	188.95	436.05	1,674.73	4,025.27
5725	-	5775	1,063.23	191.38	439.88	1,694.49	4,055.51
5775	-	5825	1,076.73	193.81	443.70	1,714.24	4,085.76
5825	-	5875	1,090.23	196.24	447.53	1,734.00	4,116.00
5875	-	5925	1,103.73	198.67	451.35	1,753.75	4,146.25
5925	-	5975	1,118.67	201.36	455.18	1,775.21	4,174.79
5975	-	6025	1,133.67	204.06	459.00	1,796.73	4,203.27
6025	-	6075	1,148.67	206.76	462.83	1,818.26	4,231.74
6075	-	6125	1,163.67	209.46	466.65	1,839.78	4,260.22
6125	-	6175	1,178.67	212.16	470.48	1,861.31	4,288.69
6175	-	6225	1,193.67	214.86	474.30	1,882.83	4,317.17
6225	-	6275	1,208.67	217.56	478.13	1,904.36	4,345.64
6275	-	6325	1,223.67	220.26	481.95	1,925.88	4,374.12
6325	-	6375	1,238.67	222.96	485.78	1,947.41	4,402.59
6375	-	6425	1,253.67	225.66	489.60	1,968.93	4,431.07
6425	-	6475	1,268.67	228.36	493.43	1,990.46	4,459.54
6475	-	6525	1,283.67	231.06	497.25	2,011.98	4,488.02
6525	-	6575	1,298.67	233.76	501.08	2,033.51	4,516.49
6575	-	6625	1,313.67	236.46	504.90	2,055.03	4,544.97
6625	-	6675	1,328.67	239.16	508.73	2,076.56	4,573.44

Arizona
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	AZ State Tax	FICA	Total Taxes	Net Monthly Income
6675	-	6725	1,343.67	241.86	512.55	2,098.08	4,601.92
6725	-	6775	1,358.67	244.56	516.38	2,119.61	4,630.39
6775	-	6825	1,373.67	247.26	520.20	2,141.13	4,658.87
6825	-	6875	1,388.67	249.96	524.03	2,162.66	4,687.34
6875	-	6925	1,403.67	252.66	527.85	2,184.18	4,715.82
6925	-	6975	1,418.67	255.36	531.68	2,205.71	4,744.29
6975	-	7025	1,433.67	258.06	535.50	2,227.23	4,772.77
7025	-	7075	1,448.67	260.76	539.33	2,248.76	4,801.24
7075	-	7125	1,463.67	263.46	541.60	2,268.73	4,831.27
7125	-	7175	1,478.67	266.16	542.33	2,287.16	4,862.84
7175	-	7225	1,493.67	268.86	543.05	2,305.58	4,894.42
7225	-	7275	1,508.67	271.56	543.78	2,324.01	4,925.99
7275	-	7325	1,523.67	274.26	544.50	2,342.43	4,957.57
7325	-	7375	1,538.67	276.96	545.23	2,360.86	4,989.14
7375	-	7425	1,553.67	279.66	545.95	2,379.28	5,020.72
7425	-	7475	1,568.67	282.36	546.68	2,397.71	5,052.29
7475	-	7525	1,583.67	285.06	547.40	2,416.13	5,083.87
7525	-	7575	1,598.67	287.76	548.13	2,434.56	5,115.44
7575	-	7625	1,613.67	290.46	548.85	2,452.98	5,147.02
7625	-	7675	1,628.67	293.16	549.58	2,471.41	5,178.59
7675	-	7725	1,643.67	295.86	550.30	2,489.83	5,210.17
7725	-	7775	1,658.67	298.56	551.03	2,508.26	5,241.74
7775	-	7825	1,673.67	301.26	551.75	2,526.68	5,273.32
7825	-	7875	1,688.67	303.96	552.48	2,545.11	5,304.89
7875	-	7925	1,703.67	306.66	553.20	2,563.53	5,336.47
7925	-	7975	1,718.67	309.36	553.93	2,581.96	5,368.04
7975	-	8025	1,733.67	312.06	554.65	2,600.38	5,399.62
8025	-	8075	1,748.67	314.76	555.38	2,618.81	5,431.19
8075	-	8125	1,763.67	317.46	556.10	2,637.23	5,462.77
8125	-	8175	1,778.67	320.16	556.83	2,655.66	5,494.34
8175	-	8225	1,793.67	322.86	557.55	2,674.08	5,525.92
8225	-	8275	1,808.67	325.56	558.28	2,692.51	5,557.49
8275	-	8325	1,823.67	328.26	559.00	2,710.93	5,589.07
8325	-	8375	1,838.67	330.96	559.73	2,729.36	5,620.64
8375	-	8425	1,853.67	333.66	560.45	2,747.78	5,652.22
8425	-	8475	1,868.67	336.36	561.18	2,766.21	5,683.79
8475	-	8525	1,883.67	339.06	561.90	2,784.63	5,715.37
8525	-	8575	1,898.67	341.76	562.63	2,803.06	5,746.94
8575	-	8625	1,913.67	344.46	563.35	2,821.48	5,778.52
8625	-	8675	1,928.67	347.16	564.08	2,839.91	5,810.09
8675	-	8725	1,943.67	349.86	564.80	2,858.33	5,841.67

Arizona
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	AZ State Tax	FICA	Total Taxes	Net Monthly Income
8725	-	8775	1,958.67	352.56	565.53	2,876.76	5,873.24
8775	-	8825	1,973.67	355.26	566.25	2,895.18	5,904.82
8825	-	8875	1,988.67	357.96	566.98	2,913.61	5,936.39
8875	-	8925	2,003.67	360.66	567.70	2,932.03	5,967.97
8925	-	8975	2,018.67	363.36	568.43	2,950.46	5,999.54
8975	-	9025	2,033.67	366.06	569.15	2,968.88	6,031.12
9025	-	9075	2,048.67	368.76	569.88	2,987.31	6,062.69
9075	-	9125	2,063.67	371.46	570.60	3,005.73	6,094.27
9125	-	9175	2,078.67	374.16	571.33	3,024.16	6,125.84
9175	-	9225	2,093.67	376.86	572.05	3,042.58	6,157.42
9225	-	9275	2,108.67	379.56	572.78	3,061.01	6,188.99
9275	-	9325	2,123.67	382.26	573.50	3,079.43	6,220.57
9325	-	9375	2,138.67	384.96	574.23	3,097.86	6,252.14
9375	-	9425	2,153.67	387.66	574.95	3,116.28	6,283.72
9425	-	9475	2,168.67	390.36	575.68	3,134.71	6,315.29
9475	-	9525	2,183.67	393.06	576.40	3,153.13	6,346.87
9525	-	9575	2,198.67	395.76	577.13	3,171.56	6,378.44
9575	-	9625	2,213.67	398.46	577.85	3,189.98	6,410.02
9625	-	9675	2,228.67	401.16	578.58	3,208.41	6,441.59
9675	-	9725	2,243.67	403.86	579.30	3,226.83	6,473.17
9725	-	9775	2,258.67	406.56	580.03	3,245.26	6,504.74
9775	-	9825	2,273.67	409.26	580.75	3,263.68	6,536.32
9825	-	9875	2,288.67	411.96	581.48	3,282.11	6,567.89
9875	-	9925	2,303.67	414.66	582.20	3,300.53	6,599.47
9925	-	9975	2,318.67	417.36	582.93	3,318.96	6,631.04
9975	-	10025	2,333.67	420.06	583.65	3,337.38	6,662.62
10025	-	10075	2,348.67	422.76	584.38	3,355.81	6,694.19
10075	-	10125	2,363.67	425.46	585.10	3,374.23	6,725.77
10125	-	10175	2,378.67	428.16	585.83	3,392.66	6,757.34
10175	-	10225	2,393.67	430.86	586.55	3,411.08	6,788.92
10225	-	10275	2,408.67	433.56	587.28	3,429.51	6,820.49
10275	-	10325	2,423.67	436.26	588.00	3,447.93	6,852.07
10325	-	10375	2,438.67	438.96	588.73	3,466.36	6,883.64
10375	-	10425	2,453.67	441.66	589.45	3,484.78	6,915.22
10425	-	10475	2,468.67	444.36	590.18	3,503.21	6,946.79
10475	-	10525	2,483.67	447.06	590.90	3,521.63	6,978.37
10525	-	10575	2,498.67	449.76	591.63	3,540.06	7,009.94
10575	-	10625	2,513.67	452.46	592.35	3,558.48	7,041.52
10625	-	10675	2,528.67	455.16	593.08	3,576.91	7,073.09
10675	-	10725	2,543.67	457.86	593.80	3,595.33	7,104.67
10725	-	10775	2,558.67	460.56	594.53	3,613.76	7,136.24

Arizona
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	AZ State Tax	FICA	Total Taxes	Net Monthly Income
10775	-	10825	2,573.67	463.26	595.25	3,632.18	7,167.82
10825	-	10875	2,588.67	465.96	595.98	3,650.61	7,199.39
10875	-	10925	2,603.67	468.66	596.70	3,669.03	7,230.97
10925	-	10975	2,618.67	471.36	597.43	3,687.46	7,262.54
10975	-	11025	2,633.67	474.06	598.15	3,705.88	7,294.12
11025	-	11075	2,648.67	476.76	598.88	3,724.31	7,325.69
11075	-	11125	2,663.67	479.46	599.60	3,742.73	7,357.27
11125	-	11175	2,678.67	482.16	600.33	3,761.16	7,388.84
11175	-	11225	2,693.67	484.86	601.05	3,779.58	7,420.42
11225	-	11275	2,708.67	487.56	601.78	3,798.01	7,451.99
11275	-	11325	2,723.67	490.26	602.50	3,816.43	7,483.57
11325	-	11375	2,738.67	492.96	603.23	3,834.86	7,515.14
11375	-	11425	2,753.67	495.66	603.95	3,853.28	7,546.72
11425	-	11475	2,768.67	498.36	604.68	3,871.71	7,578.29
11475	-	11525	2,783.67	501.06	605.40	3,890.13	7,609.87
11525	-	11575	2,798.67	503.76	606.13	3,908.56	7,641.44
11575	-	11625	2,813.67	506.46	606.85	3,926.98	7,673.02
11625	-	11675	2,828.67	509.16	607.58	3,945.41	7,704.59
11675	-	11725	2,843.67	511.86	608.30	3,963.83	7,736.17
11725	-	11775	2,858.67	514.56	609.03	3,982.26	7,767.74
11775	-	11825	2,873.67	517.26	609.75	4,000.68	7,799.32
11825	-	11875	2,888.67	519.96	610.48	4,019.11	7,830.89
11875	-	11925	2,903.67	522.66	611.20	4,037.53	7,862.47
11925	-	11975	2,918.67	525.36	611.93	4,055.96	7,894.04
11975	-	12025	2,933.67	528.06	612.65	4,074.38	7,925.62
12025	-	12075	2,948.67	530.76	613.38	4,092.81	7,957.19
12075	-	12125	2,963.67	533.46	614.10	4,111.23	7,988.77
12125	-	12175	2,978.67	536.16	614.83	4,129.66	8,020.34
12175	-	12225	2,993.67	538.86	615.55	4,148.08	8,051.92
12225	-	12275	3,008.67	541.56	616.28	4,166.51	8,083.49
12275	-	12325	3,023.67	544.26	617.00	4,184.93	8,115.07
12325	-	12375	3,038.67	546.96	617.73	4,203.36	8,146.64
12375	-	12425	3,053.67	549.66	618.45	4,221.78	8,178.22
12425	-	12475	3,070.52	552.69	619.18	4,242.39	8,207.61
12475	-	12525	3,088.02	555.84	619.90	4,263.76	8,236.24
12525	-	12575	3,105.52	558.99	620.63	4,285.14	8,264.86
12575	-	12625	3,123.02	562.14	621.35	4,306.51	8,293.49
12625	-	12675	3,140.52	565.29	622.08	4,327.89	8,322.11
12675	-	12725	3,158.02	568.44	622.80	4,349.26	8,350.74
12725	-	12775	3,175.52	571.59	623.53	4,370.64	8,379.36
12775	-	12825	3,193.02	574.74	624.25	4,392.01	8,407.99

Arizona
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	AZ State Tax	FICA	Total Taxes	Net Monthly Income
12825	-	12875	3,210.52	577.89	624.98	4,413.39	8,436.61
12875	-	12925	3,228.02	581.04	625.70	4,434.76	8,465.24
12925	-	12975	3,245.52	584.19	626.43	4,456.14	8,493.86
12975	-	13025	3,263.02	587.34	627.15	4,477.51	8,522.49
13025	-	13075	3,280.52	590.49	627.88	4,498.89	8,551.11
13075	-	13125	3,298.02	593.64	628.60	4,520.26	8,579.74
13125	-	13175	3,315.52	596.79	629.33	4,541.64	8,608.36
13175	-	13225	3,333.02	599.94	630.05	4,563.01	8,636.99
13225	-	13275	3,350.52	603.09	630.78	4,584.39	8,665.61
13275	-	13325	3,368.02	606.24	631.50	4,605.76	8,694.24
13325	-	13375	3,385.52	609.39	632.23	4,627.14	8,722.86
13375	-	13425	3,403.02	612.54	632.95	4,648.51	8,751.49
13425	-	13475	3,420.52	615.69	633.68	4,669.89	8,780.11
13475	-	13525	3,438.02	618.84	634.40	4,691.26	8,808.74
13525	-	13575	3,455.52	621.99	635.13	4,712.64	8,837.36
13575	-	13625	3,473.02	625.14	635.85	4,734.01	8,865.99
13625	-	13675	3,490.52	628.29	636.58	4,755.39	8,894.61
13675	-	13725	3,508.02	631.44	637.30	4,776.76	8,923.24
13725	-	13775	3,525.52	634.59	638.03	4,798.14	8,951.86
13775	-	13825	3,543.02	637.74	638.75	4,819.51	8,980.49
13825	-	13875	3,560.52	640.89	639.48	4,840.89	9,009.11
13875	-	13925	3,578.02	644.04	640.20	4,862.26	9,037.74
13925	-	13975	3,595.52	647.19	640.93	4,883.64	9,066.36
13975	-	14025	3,613.02	650.34	641.65	4,905.01	9,094.99
14025	-	14075	3,630.52	653.49	642.38	4,926.39	9,123.61
14075	-	14125	3,648.02	656.64	643.10	4,947.76	9,152.24
14125	-	14175	3,665.52	659.79	643.83	4,969.14	9,180.86
14175	-	14225	3,683.02	662.94	644.55	4,990.51	9,209.49
14225	-	14275	3,700.52	666.09	645.28	5,011.89	9,238.11
14275	-	14325	3,718.02	669.24	646.00	5,033.26	9,266.74
14325	-	14375	3,735.52	672.39	646.73	5,054.64	9,295.36
14375	-	14425	3,753.02	675.54	647.45	5,076.01	9,323.99
14425	-	14475	3,770.52	678.69	648.18	5,097.39	9,352.61
14475	-	14525	3,788.02	681.84	648.90	5,118.76	9,381.24
14525	-	14575	3,805.52	684.99	649.63	5,140.14	9,409.86
14575	-	14625	3,823.02	688.14	650.35	5,161.51	9,438.49
14625	-	14675	3,840.52	691.29	651.08	5,182.89	9,467.11
14675	-	14725	3,858.02	694.44	651.80	5,204.26	9,495.74
14725	-	14775	3,875.52	697.59	652.53	5,225.64	9,524.36
14775	-	14825	3,893.02	700.74	653.25	5,247.01	9,552.99
14825	-	14875	3,910.52	703.89	653.98	5,268.39	9,581.61

Arizona
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	AZ State Tax	FICA	Total Taxes	Net Monthly Income
14875	-	14925	3,928.02	707.04	654.70	5,289.76	9,610.24
14925	-	14975	3,945.52	710.19	655.43	5,311.14	9,638.86
14975	-	15025	3,963.02	713.34	656.15	5,332.51	9,667.49
15025	-	15075	3,980.52	716.49	656.88	5,353.89	9,696.11
15075	-	15125	3,998.02	719.64	657.60	5,375.26	9,724.74
15125	-	15175	4,015.52	722.79	658.33	5,396.64	9,753.36
15175	-	15225	4,033.02	725.94	659.05	5,418.01	9,781.99
15225	-	15275	4,050.52	729.09	659.78	5,439.39	9,810.61
15275	-	15325	4,068.02	732.24	660.50	5,460.76	9,839.24
15325	-	15375	4,085.52	735.39	661.23	5,482.14	9,867.86
15375	-	15425	4,103.02	738.54	661.95	5,503.51	9,896.49
15425	-	15475	4,120.52	741.69	662.68	5,524.89	9,925.11
15475	-	15525	4,138.02	744.84	663.40	5,546.26	9,953.74
15525	-	15575	4,155.52	747.99	664.13	5,567.64	9,982.36
15575	-	15625	4,173.02	751.14	664.85	5,589.01	10,010.99
15625	-	15675	4,190.52	754.29	665.58	5,610.39	10,039.61
15675	-	15725	4,208.02	757.44	666.30	5,631.76	10,068.24
15725	-	15775	4,225.52	760.59	667.03	5,653.14	10,096.86
15775	-	15825	4,243.02	763.74	667.75	5,674.51	10,125.49
15825	-	15875	4,260.52	766.89	668.48	5,695.89	10,154.11
15875	-	15925	4,278.02	770.04	669.20	5,717.26	10,182.74
15925	-	15975	4,295.52	773.19	669.93	5,738.64	10,211.36
15975	-	16025	4,313.02	776.34	670.65	5,760.01	10,239.99
16025	-	16075	4,330.52	779.49	671.38	5,781.39	10,268.61
16075	-	16125	4,348.02	782.64	672.10	5,802.76	10,297.24
16125	-	16175	4,365.52	785.79	672.83	5,824.14	10,325.86
16175	-	16225	4,383.02	788.94	673.55	5,845.51	10,354.49
16225	-	16275	4,400.52	792.09	674.28	5,866.89	10,383.11
16275	-	16325	4,418.02	795.24	675.00	5,888.26	10,411.74
16325	-	16375	4,435.52	798.39	675.73	5,909.64	10,440.36
16375	-	16425	4,453.02	801.54	676.45	5,931.01	10,468.99
16425	-	16475	4,470.52	804.69	677.18	5,952.39	10,497.61
16475	-	16525	4,488.02	807.84	677.90	5,973.76	10,526.24
16525	-	16575	4,505.52	810.99	678.63	5,995.14	10,554.86
16575	-	16625	4,523.02	814.14	679.35	6,016.51	10,583.49
16625	-	16675	4,540.52	817.29	680.08	6,037.89	10,612.11
16675	-	16725	4,558.02	820.44	680.80	6,059.26	10,640.74
16725	-	16775	4,575.52	823.59	681.53	6,080.64	10,669.36
16775	-	16825	4,593.02	826.74	682.25	6,102.01	10,697.99
16825	-	16875	4,610.52	829.89	682.98	6,123.39	10,726.61
16875	-	16925	4,628.02	833.04	683.70	6,144.76	10,755.24

Arizona
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	AZ State Tax	FICA	Total Taxes	Net Monthly Income
16925	-	16975	4,645.52	836.19	684.43	6,166.14	10,783.86
16975	-	17025	4,663.02	839.34	685.15	6,187.51	10,812.49
17025	-	17075	4,680.52	842.49	685.88	6,208.89	10,841.11
17075	-	17125	4,698.02	845.64	686.60	6,230.26	10,869.74
17125	-	17175	4,715.52	848.79	687.33	6,251.64	10,898.36
17175	-	17225	4,733.02	851.94	688.05	6,273.01	10,926.99
17225	-	17275	4,750.52	855.09	688.78	6,294.39	10,955.61
17275	-	17325	4,768.02	858.24	689.50	6,315.76	10,984.24
17325	-	17375	4,785.52	861.39	690.23	6,337.14	11,012.86
17375	-	17425	4,803.02	864.54	690.95	6,358.51	11,041.49
17425	-	17475	4,820.52	867.69	691.68	6,379.89	11,070.11
17475	-	17525	4,838.02	870.84	692.40	6,401.26	11,098.74
17525	-	17575	4,855.52	873.99	693.13	6,422.64	11,127.36
17575	-	17625	4,873.02	877.14	693.85	6,444.01	11,155.99
17625	-	17675	4,890.52	880.29	694.58	6,465.39	11,184.61
17675	-	17725	4,908.02	883.44	695.30	6,486.76	11,213.24
17725	-	17775	4,925.52	886.59	696.03	6,508.14	11,241.86
17775	-	17825	4,943.02	889.74	696.75	6,529.51	11,270.49
17825	-	17875	4,960.52	892.89	697.48	6,550.89	11,299.11
17875	-	17925	4,978.02	896.04	698.20	6,572.26	11,327.74
17925	-	17975	4,995.52	899.19	698.93	6,593.64	11,356.36
17975	-	18025	5,013.02	902.34	699.65	6,615.01	11,384.99
18025	-	18075	5,030.52	905.49	700.38	6,636.39	11,413.61
18075	-	18125	5,048.02	908.64	701.10	6,657.76	11,442.24
18125	-	18175	5,065.52	911.79	701.83	6,679.14	11,470.86
18175	-	18225	5,083.02	914.94	702.55	6,700.51	11,499.49
18225	-	18275	5,100.52	918.09	703.28	6,721.89	11,528.11
18275	-	18325	5,118.02	921.24	704.00	6,743.26	11,556.74
18325	-	18375	5,135.52	924.39	704.73	6,764.64	11,585.36
18375	-	18425	5,153.02	927.54	705.45	6,786.01	11,613.99
18425	-	18475	5,170.52	930.69	706.18	6,807.39	11,642.61
18475	-	18525	5,188.02	933.84	706.90	6,828.76	11,671.24
18525	-	18575	5,205.52	936.99	707.63	6,850.14	11,699.86
18575	-	18625	5,223.02	940.14	708.35	6,871.51	11,728.49
18625	-	18675	5,240.52	943.29	709.08	6,892.89	11,757.11
18675	-	18725	5,258.02	946.44	709.80	6,914.26	11,785.74
18725	-	18775	5,275.52	949.59	710.53	6,935.64	11,814.36
18775	-	18825	5,293.02	952.74	711.25	6,957.01	11,842.99
18825	-	18875	5,310.52	955.89	711.98	6,978.39	11,871.61
18875	-	18925	5,328.02	959.04	712.70	6,999.76	11,900.24
18925	-	18975	5,345.52	962.19	713.43	7,021.14	11,928.86

Arizona
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range			Federal Tax	AZ State Tax	FICA	Total Taxes	Net Monthly Income
18975	-	19025	5,363.02	965.34	714.15	7,042.51	11,957.49
19025	-	19075	5,380.52	968.49	714.88	7,063.89	11,986.11
19075	-	19125	5,398.02	971.64	715.60	7,085.26	12,014.74
19125	-	19175	5,415.52	974.79	716.33	7,106.64	12,043.36
19175	-	19225	5,433.02	977.94	717.05	7,128.01	12,071.99
19225	-	19275	5,450.52	981.09	717.78	7,149.39	12,100.61
19275	-	19325	5,468.02	984.24	718.50	7,170.76	12,129.24
19325	-	19375	5,485.52	987.39	719.23	7,192.14	12,157.86
19375	-	19425	5,503.02	990.54	719.95	7,213.51	12,186.49
19425	-	19475	5,520.52	993.69	720.68	7,234.89	12,215.11
19475	-	19525	5,538.02	996.84	721.40	7,256.26	12,243.74
19525	-	19575	5,555.52	999.99	722.13	7,277.64	12,272.36
19575	-	19625	5,573.02	1,003.14	722.85	7,299.01	12,300.99
19625	-	19675	5,590.52	1,006.29	723.58	7,320.39	12,329.61
19675	-	19725	5,608.02	1,009.44	724.30	7,341.76	12,358.24
19725	-	19775	5,625.52	1,012.59	725.03	7,363.14	12,386.86
19775	-	19825	5,643.02	1,015.74	725.75	7,384.51	12,415.49
19825	-	19875	5,660.52	1,018.89	726.48	7,405.89	12,444.11
19875	-	19925	5,678.02	1,022.04	727.20	7,427.26	12,472.74
19925	-	19975	5,695.52	1,025.19	727.93	7,448.64	12,501.36
19975	-	20025	5,713.02	1,028.34	728.65	7,470.01	12,529.99

APPENDIX III:
SIDE-BY-SIDE COMPARISONS OF PROPOSED AND EXISTING SCHEDULES

Arizona
Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
800.00	171	189	18	10.3%	255	268	12	4.9%	303	312	9	3.0%
850.00	179	199	20	11.3%	267	282	15	5.6%	317	329	12	3.7%
900.00	188	210	22	11.8%	281	297	16	5.8%	333	345	13	3.9%
950.00	196	220	24	12.3%	294	312	18	6.0%	348	362	14	4.1%
1000.00	205	231	26	12.7%	307	326	19	6.3%	364	379	15	4.3%
1050.00	213	241	28	13.1%	320	341	21	6.4%	379	396	17	4.4%
1100.00	222	251	30	13.4%	333	355	22	6.6%	395	413	18	4.6%
1150.00	230	262	32	13.8%	346	370	24	6.8%	410	430	19	4.7%
1200.00	239	272	34	14.1%	360	385	25	6.9%	426	447	21	4.8%
1250.00	247	281	34	13.7%	373	397	24	6.5%	442	461	19	4.4%
1300.00	256	291	35	13.7%	386	410	24	6.3%	457	476	19	4.2%
1350.00	264	300	36	13.7%	399	424	25	6.2%	473	492	19	4.0%
1400.00	272	310	37	13.6%	412	437	25	6.0%	488	507	19	3.9%
1450.00	282	319	38	13.3%	425	451	26	6.1%	502	523	20	4.0%
1500.00	291	329	38	13.0%	437	464	27	6.2%	517	538	21	4.1%
1550.00	300	338	38	12.7%	449	477	29	6.4%	531	554	23	4.2%
1600.00	309	348	38	12.4%	461	491	30	6.5%	545	569	24	4.4%
1650.00	319	357	39	12.2%	473	504	31	6.6%	560	585	25	4.5%
1700.00	328	367	39	11.9%	485	518	32	6.6%	574	600	26	4.6%
1750.00	337	377	39	11.7%	497	531	34	6.7%	588	615	27	4.7%
1800.00	346	386	39	11.3%	510	543	34	6.6%	602	629	27	4.5%
1850.00	356	394	39	10.8%	522	555	33	6.4%	617	643	26	4.2%
1900.00	365	403	38	10.4%	534	567	33	6.1%	631	656	25	4.0%
1950.00	374	411	37	10.0%	546	578	32	5.9%	645	670	24	3.8%
2000.00	383	420	37	9.6%	558	590	32	5.7%	659	683	23	3.6%
2050.00	392	429	36	9.3%	570	602	32	5.5%	674	696	23	3.4%
2100.00	401	437	37	9.1%	583	614	31	5.4%	688	710	22	3.2%
2150.00	409	446	37	9.0%	595	625	31	5.2%	702	723	21	3.0%
2200.00	418	455	37	8.9%	607	637	30	5.0%	716	736	20	2.8%
2250.00	426	463	37	8.7%	619	649	30	4.9%	731	750	19	2.6%
2300.00	435	472	37	8.6%	631	661	30	4.7%	745	763	18	2.5%
2350.00	443	481	38	8.5%	643	672	29	4.5%	759	776	17	2.3%
2400.00	451	489	37	8.3%	655	683	28	4.3%	773	788	15	2.0%
2450.00	460	497	37	8.1%	668	694	27	4.0%	787	801	13	1.7%
2500.00	468	505	37	7.9%	680	705	26	3.8%	802	813	12	1.5%
2550.00	477	514	37	7.8%	692	717	25	3.6%	816	826	10	1.2%
2600.00	485	522	37	7.6%	704	728	24	3.4%	830	838	8	1.0%
2650.00	493	530	37	7.5%	716	739	23	3.2%	844	850	6	0.8%
2700.00	503	539	36	7.2%	729	750	21	2.8%	859	863	3	0.4%
2750.00	509	547	38	7.4%	739	761	22	3.0%	871	875	5	0.5%

Arizona
Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
2800.00	516	555	39	7.6%	748	772	24	3.2%	882	888	6	0.7%
2850.00	523	564	41	7.8%	758	783	25	3.3%	893	900	7	0.8%
2900.00	530	572	42	8.0%	768	794	27	3.5%	904	913	9	0.9%
2950.00	536	581	44	8.3%	777	806	29	3.8%	915	926	11	1.2%
3000.00	543	589	45	8.4%	787	817	30	3.9%	926	939	12	1.3%
3050.00	550	596	46	8.3%	797	827	31	3.8%	938	950	13	1.3%
3100.00	557	603	46	8.3%	806	837	31	3.8%	949	961	13	1.3%
3150.00	564	610	47	8.3%	816	847	31	3.8%	960	973	13	1.3%
3200.00	570	617	47	8.3%	825	857	31	3.8%	971	984	13	1.3%
3250.00	577	625	48	8.2%	835	867	32	3.8%	982	995	13	1.3%
3300.00	584	632	48	8.2%	845	877	32	3.8%	993	1006	13	1.3%
3350.00	591	639	48	8.2%	854	887	32	3.8%	1005	1018	13	1.3%
3400.00	597	646	49	8.2%	864	896	32	3.8%	1016	1029	13	1.3%
3450.00	603	653	51	8.4%	872	906	35	4.0%	1025	1040	15	1.5%
3500.00	608	660	53	8.7%	879	916	37	4.3%	1034	1051	18	1.7%
3550.00	612	668	55	9.0%	886	926	40	4.5%	1042	1063	20	2.0%
3600.00	617	674	57	9.2%	893	935	42	4.7%	1051	1072	22	2.1%
3650.00	622	680	58	9.4%	900	943	43	4.8%	1059	1081	22	2.1%
3700.00	627	686	60	9.5%	907	951	44	4.8%	1068	1090	22	2.1%
3750.00	632	692	61	9.6%	914	959	45	4.9%	1076	1099	23	2.1%
3800.00	636	698	62	9.7%	922	967	46	5.0%	1085	1108	23	2.1%
3850.00	641	704	63	9.9%	929	975	47	5.0%	1094	1117	23	2.1%
3900.00	646	710	64	10.0%	936	984	48	5.1%	1102	1126	24	2.2%
3950.00	651	716	66	10.1%	943	992	49	5.2%	1111	1135	24	2.2%
4000.00	655	722	67	10.2%	950	1000	50	5.2%	1119	1144	24	2.2%
4050.00	660	728	68	10.3%	957	1008	51	5.3%	1128	1153	25	2.2%
4100.00	665	734	69	10.4%	964	1016	52	5.4%	1137	1162	25	2.2%
4150.00	670	740	71	10.5%	971	1024	53	5.4%	1145	1171	25	2.2%
4200.00	674	746	72	10.7%	978	1032	55	5.6%	1153	1179	27	2.3%
4250.00	679	753	74	10.9%	983	1040	57	5.8%	1159	1188	30	2.5%
4300.00	683	756	74	10.8%	989	1045	56	5.6%	1165	1193	28	2.4%
4350.00	687	759	72	10.5%	995	1048	53	5.3%	1172	1195	23	2.0%
4400.00	691	762	70	10.2%	1001	1050	50	5.0%	1178	1197	19	1.6%
4450.00	695	764	69	9.9%	1006	1053	47	4.6%	1184	1199	15	1.2%
4500.00	700	767	67	9.6%	1012	1056	44	4.3%	1191	1201	10	0.9%
4550.00	704	770	66	9.4%	1018	1058	41	4.0%	1197	1203	6	0.5%
4600.00	708	772	64	9.1%	1024	1061	38	3.7%	1203	1205	2	0.2%
4650.00	712	775	63	8.8%	1029	1064	35	3.4%	1210	1207	-2	-0.2%
4700.00	716	778	61	8.6%	1035	1067	32	3.1%	1216	1209	-6	-0.5%
4750.00	721	780	60	8.3%	1041	1069	29	2.8%	1222	1211	-11	-0.9%

Arizona
Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
4800.00	725	783	58	8.1%	1046	1072	26	2.5%	1228	1214	-15	-1.2%
4850.00	729	786	57	7.8%	1052	1075	23	2.2%	1235	1216	-19	-1.5%
4900.00	733	788	55	7.6%	1057	1077	20	1.9%	1241	1218	-23	-1.9%
4950.00	737	791	54	7.4%	1063	1080	17	1.6%	1247	1220	-28	-2.2%
5000.00	740	794	55	7.4%	1067	1084	17	1.6%	1252	1223	-28	-2.3%
5050.00	742	798	55	7.5%	1071	1088	17	1.6%	1257	1228	-29	-2.3%
5100.00	745	801	56	7.5%	1075	1092	17	1.6%	1261	1232	-29	-2.3%
5150.00	748	804	57	7.6%	1079	1096	17	1.6%	1266	1236	-29	-2.3%
5200.00	750	808	57	7.6%	1083	1100	17	1.6%	1270	1241	-30	-2.3%
5250.00	753	811	58	7.7%	1087	1104	18	1.6%	1275	1245	-30	-2.4%
5300.00	756	815	59	7.8%	1091	1108	18	1.6%	1280	1249	-30	-2.4%
5350.00	759	818	59	7.8%	1094	1113	18	1.7%	1284	1253	-31	-2.4%
5400.00	761	821	60	7.9%	1098	1117	18	1.7%	1289	1258	-31	-2.4%
5450.00	764	825	61	8.0%	1102	1121	19	1.7%	1293	1262	-31	-2.4%
5500.00	766	828	62	8.1%	1106	1125	19	1.7%	1297	1266	-31	-2.4%
5550.00	769	831	63	8.1%	1109	1129	20	1.8%	1302	1271	-31	-2.4%
5600.00	771	835	63	8.2%	1113	1133	20	1.8%	1306	1275	-31	-2.4%
5650.00	774	838	64	8.3%	1117	1137	20	1.8%	1310	1279	-31	-2.4%
5700.00	777	842	65	8.4%	1121	1142	21	1.9%	1315	1284	-31	-2.4%
5750.00	779	845	66	8.5%	1124	1146	22	1.9%	1319	1289	-31	-2.3%
5800.00	784	849	65	8.2%	1131	1150	19	1.7%	1327	1293	-33	-2.5%
5850.00	789	852	63	8.0%	1138	1155	17	1.5%	1335	1298	-36	-2.7%
5900.00	794	856	62	7.8%	1145	1159	15	1.3%	1342	1303	-39	-2.9%
5950.00	799	859	61	7.6%	1151	1163	12	1.0%	1350	1307	-43	-3.2%
6000.00	804	863	59	7.4%	1158	1168	9	0.8%	1358	1312	-46	-3.4%
6050.00	808	866	58	7.2%	1165	1172	7	0.6%	1365	1316	-49	-3.6%
6100.00	814	870	56	6.9%	1172	1176	3	0.3%	1374	1321	-53	-3.9%
6150.00	819	873	54	6.6%	1180	1180	0	0.0%	1382	1325	-57	-4.1%
6200.00	824	876	52	6.3%	1187	1184	-3	-0.3%	1391	1330	-61	-4.4%
6250.00	830	880	50	6.0%	1195	1188	-7	-0.6%	1400	1334	-65	-4.7%
6300.00	835	883	48	5.8%	1202	1192	-10	-0.8%	1408	1339	-69	-4.9%
6350.00	840	886	46	5.5%	1210	1197	-13	-1.1%	1417	1343	-74	-5.2%
6400.00	846	890	44	5.2%	1217	1201	-17	-1.4%	1425	1348	-78	-5.4%
6450.00	851	893	42	5.0%	1225	1205	-20	-1.6%	1434	1352	-82	-5.7%
6500.00	856	897	40	4.7%	1232	1209	-23	-1.9%	1442	1357	-86	-5.9%
6550.00	861	900	39	4.6%	1239	1213	-25	-2.1%	1450	1361	-89	-6.1%
6600.00	865	903	38	4.4%	1245	1217	-27	-2.2%	1457	1366	-91	-6.3%
6650.00	869	907	38	4.3%	1251	1221	-29	-2.3%	1464	1370	-94	-6.4%
6700.00	873	910	37	4.2%	1256	1226	-31	-2.5%	1471	1374	-97	-6.6%
6750.00	877	914	36	4.1%	1262	1230	-33	-2.6%	1478	1379	-99	-6.7%

Arizona
Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
6800.00	881	915	33	3.8%	1268	1231	-38	-3.0%	1485	1380	-105	-7.1%
6850.00	886	915	30	3.4%	1274	1232	-43	-3.3%	1492	1381	-111	-7.5%
6900.00	890	916	27	3.0%	1280	1233	-48	-3.7%	1499	1381	-118	-7.9%
6950.00	894	917	23	2.6%	1286	1234	-53	-4.1%	1506	1382	-124	-8.2%
7000.00	898	918	20	2.2%	1292	1234	-58	-4.5%	1513	1383	-130	-8.6%
7050.00	902	919	17	1.9%	1298	1235	-63	-4.8%	1520	1384	-137	-9.0%
7100.00	906	920	14	1.5%	1304	1236	-68	-5.2%	1527	1385	-143	-9.3%
7150.00	910	921	11	1.2%	1310	1237	-73	-5.6%	1534	1385	-149	-9.7%
7200.00	914	922	7	0.8%	1316	1238	-78	-5.9%	1541	1386	-155	-10.1%
7250.00	918	923	4	0.5%	1322	1239	-83	-6.3%	1548	1387	-161	-10.4%
7300.00	923	924	1	0.1%	1328	1240	-88	-6.6%	1555	1388	-168	-10.8%
7350.00	927	925	-2	-0.2%	1334	1241	-93	-6.9%	1562	1389	-174	-11.1%
7400.00	931	926	-5	-0.6%	1340	1242	-98	-7.3%	1570	1390	-180	-11.5%
7450.00	935	927	-8	-0.9%	1346	1243	-102	-7.6%	1577	1390	-186	-11.8%
7500.00	939	928	-11	-1.2%	1352	1244	-107	-7.9%	1584	1391	-192	-12.1%
7550.00	943	928	-15	-1.5%	1358	1245	-112	-8.3%	1591	1392	-198	-12.5%
7600.00	947	929	-18	-1.9%	1364	1246	-117	-8.6%	1598	1393	-205	-12.8%
7650.00	951	930	-21	-2.2%	1370	1247	-123	-9.0%	1605	1394	-211	-13.2%
7700.00	956	931	-25	-2.6%	1377	1248	-129	-9.3%	1613	1395	-218	-13.5%
7750.00	961	932	-28	-3.0%	1384	1249	-134	-9.7%	1621	1396	-225	-13.9%
7800.00	965	933	-32	-3.3%	1390	1250	-140	-10.1%	1628	1396	-232	-14.3%
7850.00	970	934	-36	-3.7%	1397	1251	-146	-10.4%	1636	1397	-239	-14.6%
7900.00	975	935	-40	-4.1%	1404	1252	-151	-10.8%	1644	1398	-246	-15.0%
7950.00	980	936	-43	-4.4%	1411	1253	-157	-11.1%	1652	1399	-253	-15.3%
8000.00	984	937	-47	-4.8%	1417	1254	-163	-11.5%	1660	1400	-260	-15.7%
8050.00	989	938	-51	-5.1%	1424	1255	-169	-11.8%	1667	1401	-267	-16.0%
8100.00	994	939	-55	-5.5%	1431	1256	-174	-12.2%	1675	1401	-274	-16.3%
8150.00	998	942	-56	-5.6%	1437	1261	-177	-12.3%	1683	1406	-277	-16.5%
8200.00	1003	947	-56	-5.6%	1444	1267	-177	-12.3%	1691	1413	-278	-16.5%
8250.00	1008	951	-56	-5.6%	1451	1273	-178	-12.3%	1699	1419	-279	-16.5%
8300.00	1012	956	-57	-5.6%	1457	1279	-179	-12.3%	1706	1426	-281	-16.4%
8350.00	1017	960	-57	-5.6%	1464	1285	-179	-12.2%	1714	1432	-282	-16.4%
8400.00	1022	965	-57	-5.6%	1471	1291	-180	-12.2%	1722	1439	-283	-16.4%
8450.00	1027	969	-57	-5.6%	1477	1297	-181	-12.2%	1730	1446	-284	-16.4%
8500.00	1031	974	-57	-5.6%	1484	1303	-181	-12.2%	1738	1452	-285	-16.4%
8550.00	1036	978	-58	-5.6%	1491	1309	-182	-12.2%	1745	1459	-286	-16.4%
8600.00	1041	983	-58	-5.6%	1498	1315	-183	-12.2%	1753	1466	-288	-16.4%
8650.00	1045	987	-58	-5.5%	1504	1321	-183	-12.2%	1761	1472	-289	-16.4%
8700.00	1050	992	-58	-5.5%	1511	1327	-184	-12.2%	1769	1479	-290	-16.4%
8750.00	1055	996	-58	-5.5%	1518	1333	-185	-12.2%	1777	1486	-291	-16.4%

Arizona
Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
8800.00	1059	1001	-59	-5.5%	1524	1339	-185	-12.1%	1784	1492	-292	-16.4%
8850.00	1064	1005	-59	-5.5%	1531	1345	-186	-12.1%	1792	1499	-293	-16.4%
8900.00	1069	1010	-59	-5.5%	1538	1351	-186	-12.1%	1800	1506	-294	-16.4%
8950.00	1074	1014	-59	-5.5%	1544	1357	-187	-12.1%	1808	1512	-296	-16.4%
9000.00	1078	1019	-59	-5.5%	1551	1363	-188	-12.1%	1816	1519	-297	-16.3%
9050.00	1083	1024	-59	-5.5%	1558	1369	-188	-12.1%	1823	1525	-298	-16.3%
9100.00	1088	1028	-60	-5.5%	1564	1375	-189	-12.1%	1831	1532	-299	-16.3%
9150.00	1092	1033	-59	-5.4%	1571	1381	-189	-12.0%	1839	1539	-300	-16.3%
9200.00	1096	1037	-59	-5.4%	1577	1387	-189	-12.0%	1846	1545	-300	-16.3%
9250.00	1100	1042	-58	-5.3%	1583	1394	-189	-12.0%	1853	1552	-301	-16.2%
9300.00	1104	1046	-58	-5.2%	1589	1400	-189	-11.9%	1860	1559	-301	-16.2%
9350.00	1108	1051	-58	-5.2%	1595	1406	-189	-11.9%	1867	1565	-302	-16.2%
9400.00	1112	1055	-57	-5.1%	1601	1412	-189	-11.8%	1874	1572	-303	-16.1%
9450.00	1116	1060	-57	-5.1%	1607	1418	-189	-11.8%	1882	1579	-303	-16.1%
9500.00	1121	1063	-58	-5.2%	1613	1422	-191	-11.9%	1889	1583	-306	-16.2%
9550.00	1125	1066	-59	-5.2%	1619	1426	-193	-11.9%	1896	1587	-309	-16.3%
9600.00	1129	1069	-60	-5.3%	1625	1430	-195	-12.0%	1903	1591	-312	-16.4%
9650.00	1133	1072	-61	-5.4%	1631	1434	-197	-12.1%	1910	1595	-315	-16.5%
9700.00	1137	1075	-62	-5.4%	1637	1438	-199	-12.2%	1917	1599	-318	-16.6%
9750.00	1141	1079	-63	-5.5%	1643	1442	-202	-12.3%	1925	1604	-321	-16.7%
9800.00	1145	1082	-64	-5.6%	1649	1446	-204	-12.3%	1932	1608	-324	-16.8%
9850.00	1150	1085	-65	-5.6%	1655	1450	-206	-12.4%	1939	1612	-327	-16.9%
9900.00	1154	1088	-66	-5.7%	1661	1454	-208	-12.5%	1946	1616	-330	-17.0%
9950.00	1158	1091	-67	-5.8%	1667	1458	-210	-12.6%	1953	1620	-333	-17.1%
10000.00	1162	1094	-68	-5.8%	1673	1462	-212	-12.7%	1961	1624	-336	-17.1%
10050.00	1166	1098	-69	-5.9%	1680	1466	-214	-12.7%	1968	1629	-339	-17.2%
10100.00	1170	1101	-70	-5.9%	1686	1470	-216	-12.8%	1975	1633	-342	-17.3%
10150.00	1174	1104	-71	-6.0%	1692	1474	-218	-12.9%	1982	1637	-345	-17.4%
10200.00	1179	1107	-72	-6.1%	1698	1478	-220	-13.0%	1989	1641	-348	-17.5%
10250.00	1183	1110	-73	-6.1%	1704	1482	-222	-13.0%	1996	1645	-351	-17.6%
10300.00	1187	1113	-73	-6.2%	1710	1486	-224	-13.1%	2004	1649	-354	-17.7%
10350.00	1191	1116	-74	-6.3%	1716	1490	-226	-13.2%	2011	1654	-357	-17.8%
10400.00	1195	1120	-75	-6.3%	1722	1493	-228	-13.3%	2018	1658	-360	-17.8%
10450.00	1199	1123	-76	-6.4%	1728	1497	-230	-13.3%	2025	1662	-363	-17.9%
10500.00	1203	1126	-77	-6.4%	1734	1501	-233	-13.4%	2032	1666	-366	-18.0%
10550.00	1207	1129	-78	-6.5%	1740	1505	-235	-13.5%	2039	1670	-369	-18.1%
10600.00	1212	1132	-80	-6.6%	1746	1509	-236	-13.5%	2046	1674	-372	-18.2%
10650.00	1215	1135	-80	-6.6%	1751	1513	-238	-13.6%	2053	1678	-374	-18.2%
10700.00	1219	1139	-81	-6.6%	1756	1517	-239	-13.6%	2059	1683	-377	-18.3%
10750.00	1223	1142	-81	-6.6%	1762	1521	-240	-13.6%	2066	1687	-379	-18.3%

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Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
10800.00	1226	1145	-81	-6.6%	1767	1525	-242	-13.7%	2072	1691	-381	-18.4%
10850.00	1230	1148	-82	-6.7%	1772	1529	-243	-13.7%	2079	1695	-383	-18.4%
10900.00	1234	1151	-82	-6.7%	1778	1533	-244	-13.7%	2085	1699	-386	-18.5%
10950.00	1237	1154	-83	-6.7%	1783	1537	-246	-13.8%	2091	1703	-388	-18.6%
11000.00	1241	1157	-83	-6.7%	1788	1541	-247	-13.8%	2098	1708	-390	-18.6%
11050.00	1244	1161	-84	-6.7%	1794	1545	-248	-13.8%	2104	1712	-393	-18.7%
11100.00	1248	1164	-84	-6.8%	1799	1549	-250	-13.9%	2111	1716	-395	-18.7%
11150.00	1252	1167	-85	-6.8%	1804	1553	-251	-13.9%	2117	1720	-397	-18.8%
11200.00	1255	1170	-85	-6.8%	1810	1557	-252	-13.9%	2124	1724	-399	-18.8%
11250.00	1259	1173	-86	-6.8%	1815	1561	-254	-14.0%	2130	1728	-402	-18.9%
11300.00	1263	1176	-86	-6.8%	1820	1565	-255	-14.0%	2137	1733	-404	-18.9%
11350.00	1266	1180	-87	-6.8%	1826	1569	-257	-14.1%	2143	1737	-406	-19.0%
11400.00	1270	1183	-87	-6.9%	1831	1573	-258	-14.1%	2149	1741	-409	-19.0%
11450.00	1273	1186	-88	-6.9%	1836	1577	-259	-14.1%	2156	1745	-411	-19.1%
11500.00	1277	1189	-88	-6.9%	1841	1581	-261	-14.2%	2162	1749	-413	-19.1%
11550.00	1280	1191	-89	-6.9%	1846	1584	-262	-14.2%	2168	1753	-415	-19.1%
11600.00	1283	1194	-90	-7.0%	1851	1588	-263	-14.2%	2174	1756	-417	-19.2%
11650.00	1287	1197	-90	-7.0%	1856	1591	-265	-14.3%	2179	1760	-419	-19.2%
11700.00	1290	1199	-91	-7.0%	1861	1595	-266	-14.3%	2185	1764	-421	-19.3%
11750.00	1293	1202	-92	-7.1%	1866	1598	-268	-14.3%	2191	1768	-423	-19.3%
11800.00	1297	1205	-92	-7.1%	1871	1602	-269	-14.4%	2197	1772	-425	-19.4%
11850.00	1300	1207	-93	-7.1%	1876	1605	-271	-14.4%	2203	1776	-428	-19.4%
11900.00	1303	1210	-94	-7.2%	1881	1609	-272	-14.5%	2209	1779	-430	-19.5%
11950.00	1307	1213	-94	-7.2%	1885	1612	-273	-14.5%	2215	1783	-432	-19.5%
12000.00	1310	1215	-95	-7.2%	1890	1616	-275	-14.5%	2221	1787	-434	-19.5%
12050.00	1313	1218	-96	-7.3%	1895	1619	-276	-14.6%	2227	1791	-436	-19.6%
12100.00	1317	1221	-96	-7.3%	1900	1622	-278	-14.6%	2233	1795	-438	-19.6%
12150.00	1320	1223	-97	-7.4%	1906	1626	-280	-14.7%	2240	1798	-441	-19.7%
12200.00	1325	1226	-99	-7.5%	1913	1629	-283	-14.8%	2248	1802	-445	-19.8%
12250.00	1329	1229	-100	-7.6%	1919	1633	-286	-14.9%	2255	1806	-449	-19.9%
12300.00	1333	1231	-102	-7.6%	1925	1636	-289	-15.0%	2263	1810	-453	-20.0%
12350.00	1337	1234	-104	-7.7%	1932	1640	-292	-15.1%	2271	1814	-457	-20.1%
12400.00	1342	1237	-105	-7.8%	1938	1643	-295	-15.2%	2279	1818	-461	-20.2%
12450.00	1346	1239	-107	-7.9%	1945	1647	-298	-15.3%	2286	1821	-465	-20.4%
12500.00	1350	1241	-109	-8.1%	1951	1650	-301	-15.4%	2294	1825	-470	-20.5%
12550.00	1355	1244	-111	-8.2%	1957	1653	-305	-15.6%	2302	1828	-474	-20.6%
12600.00	1359	1246	-113	-8.3%	1964	1656	-308	-15.7%	2310	1831	-478	-20.7%
12650.00	1363	1249	-114	-8.4%	1970	1659	-311	-15.8%	2318	1835	-483	-20.8%
12700.00	1367	1251	-116	-8.5%	1977	1662	-314	-15.9%	2325	1838	-487	-20.9%
12750.00	1372	1254	-118	-8.6%	1983	1666	-318	-16.0%	2333	1842	-491	-21.1%

Arizona
Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
12800.00	1376	1256	-120	-8.7%	1989	1669	-321	-16.1%	2341	1845	-496	-21.2%
12850.00	1380	1258	-122	-8.8%	1996	1672	-324	-16.2%	2349	1849	-500	-21.3%
12900.00	1384	1261	-124	-8.9%	2002	1675	-327	-16.3%	2357	1852	-504	-21.4%
12950.00	1389	1263	-125	-9.0%	2009	1678	-330	-16.5%	2364	1856	-509	-21.5%
13000.00	1393	1266	-127	-9.1%	2015	1681	-334	-16.6%	2372	1859	-513	-21.6%
13050.00	1397	1268	-129	-9.2%	2021	1684	-337	-16.7%	2380	1863	-517	-21.7%
13100.00	1401	1270	-131	-9.3%	2028	1688	-340	-16.8%	2388	1866	-522	-21.8%
13150.00	1406	1273	-133	-9.4%	2034	1691	-343	-16.9%	2395	1870	-526	-22.0%
13200.00	1410	1275	-135	-9.5%	2040	1694	-347	-17.0%	2403	1873	-530	-22.1%
13250.00	1414	1278	-136	-9.6%	2047	1697	-350	-17.1%	2411	1876	-535	-22.2%
13300.00	1418	1280	-138	-9.7%	2053	1700	-353	-17.2%	2419	1880	-539	-22.3%
13350.00	1423	1283	-140	-9.8%	2060	1703	-356	-17.3%	2426	1883	-543	-22.4%
13400.00	1427	1285	-142	-9.9%	2066	1707	-359	-17.4%	2434	1887	-547	-22.5%
13450.00	1431	1287	-144	-10.0%	2072	1710	-363	-17.5%	2442	1890	-552	-22.6%
13500.00	1435	1290	-146	-10.1%	2079	1713	-366	-17.6%	2450	1894	-556	-22.7%
13550.00	1440	1292	-147	-10.2%	2085	1716	-369	-17.7%	2457	1897	-560	-22.8%
13600.00	1444	1295	-149	-10.3%	2091	1719	-372	-17.8%	2465	1901	-565	-22.9%
13650.00	1448	1297	-151	-10.4%	2098	1722	-375	-17.9%	2473	1904	-569	-23.0%
13700.00	1452	1299	-153	-10.5%	2104	1726	-379	-18.0%	2481	1908	-573	-23.1%
13750.00	1456	1302	-154	-10.6%	2110	1729	-382	-18.1%	2488	1911	-577	-23.2%
13800.00	1459	1304	-155	-10.6%	2115	1732	-383	-18.1%	2493	1914	-578	-23.2%
13850.00	1463	1307	-156	-10.7%	2119	1735	-384	-18.1%	2498	1918	-580	-23.2%
13900.00	1466	1309	-156	-10.7%	2123	1738	-385	-18.1%	2503	1921	-582	-23.2%
13950.00	1469	1312	-157	-10.7%	2128	1741	-387	-18.2%	2508	1925	-583	-23.3%
14000.00	1472	1314	-158	-10.7%	2132	1744	-388	-18.2%	2513	1928	-585	-23.3%
14050.00	1475	1316	-158	-10.7%	2137	1748	-389	-18.2%	2518	1932	-587	-23.3%
14100.00	1478	1319	-159	-10.8%	2141	1751	-390	-18.2%	2523	1935	-588	-23.3%
14150.00	1481	1321	-160	-10.8%	2145	1754	-391	-18.2%	2529	1939	-590	-23.3%
14200.00	1484	1324	-160	-10.8%	2150	1757	-393	-18.3%	2534	1942	-592	-23.3%
14250.00	1487	1326	-161	-10.8%	2154	1760	-394	-18.3%	2539	1946	-593	-23.4%
14300.00	1490	1329	-162	-10.8%	2159	1763	-395	-18.3%	2544	1949	-595	-23.4%
14350.00	1493	1331	-162	-10.9%	2163	1767	-396	-18.3%	2549	1953	-597	-23.4%
14400.00	1496	1333	-163	-10.9%	2167	1770	-398	-18.3%	2554	1956	-598	-23.4%
14450.00	1499	1336	-164	-10.9%	2172	1773	-399	-18.4%	2559	1959	-600	-23.4%
14500.00	1502	1338	-164	-10.9%	2176	1776	-400	-18.4%	2564	1963	-602	-23.5%
14550.00	1506	1341	-165	-11.0%	2181	1779	-401	-18.4%	2570	1966	-603	-23.5%
14600.00	1509	1343	-166	-11.0%	2185	1782	-403	-18.4%	2575	1970	-605	-23.5%
14650.00	1512	1345	-166	-11.0%	2189	1786	-404	-18.4%	2580	1973	-606	-23.5%
14700.00	1515	1348	-167	-11.0%	2194	1788	-406	-18.5%	2585	1976	-609	-23.6%
14750.00	1518	1350	-168	-11.1%	2198	1790	-408	-18.5%	2590	1978	-612	-23.6%

Arizona
Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
14800.00	1521	1352	-169	-11.1%	2203	1793	-410	-18.6%	2595	1981	-615	-23.7%
14850.00	1524	1354	-170	-11.2%	2207	1795	-412	-18.7%	2600	1983	-617	-23.7%
14900.00	1527	1356	-171	-11.2%	2211	1798	-414	-18.7%	2605	1985	-620	-23.8%
14950.00	1530	1358	-172	-11.3%	2216	1800	-416	-18.8%	2611	1988	-623	-23.9%
15000.00	1533	1360	-174	-11.3%	2220	1802	-418	-18.8%	2616	1990	-626	-23.9%
15050.00	1536	1362	-175	-11.4%	2224	1805	-420	-18.9%	2621	1992	-628	-24.0%
15100.00	1539	1364	-176	-11.4%	2229	1807	-422	-18.9%	2626	1995	-631	-24.0%
15150.00	1542	1366	-177	-11.5%	2233	1809	-424	-19.0%	2631	1997	-634	-24.1%
15200.00	1545	1368	-178	-11.5%	2238	1812	-426	-19.0%	2636	1999	-637	-24.2%
15250.00	1548	1370	-179	-11.5%	2242	1814	-428	-19.1%	2641	2002	-639	-24.2%
15300.00	1552	1372	-180	-11.6%	2246	1817	-430	-19.1%	2646	2004	-642	-24.3%
15350.00	1555	1374	-181	-11.6%	2251	1819	-432	-19.2%	2652	2006	-645	-24.3%
15400.00	1558	1376	-182	-11.7%	2255	1821	-434	-19.2%	2657	2009	-648	-24.4%
15450.00	1561	1378	-183	-11.7%	2260	1824	-436	-19.3%	2662	2011	-651	-24.4%
15500.00	1564	1380	-184	-11.8%	2264	1826	-438	-19.3%	2667	2013	-653	-24.5%
15550.00	1567	1382	-185	-11.8%	2268	1828	-440	-19.4%	2672	2016	-656	-24.6%
15600.00	1570	1384	-186	-11.9%	2273	1831	-442	-19.5%	2677	2018	-659	-24.6%
15650.00	1573	1386	-187	-11.9%	2277	1833	-444	-19.5%	2682	2021	-662	-24.7%
15700.00	1576	1388	-188	-12.0%	2282	1835	-446	-19.6%	2687	2023	-664	-24.7%
15750.00	1579	1390	-189	-12.0%	2286	1838	-448	-19.6%	2692	2025	-667	-24.8%
15800.00	1582	1392	-190	-12.0%	2290	1840	-450	-19.7%	2698	2028	-670	-24.8%
15850.00	1585	1394	-192	-12.1%	2295	1843	-452	-19.7%	2703	2030	-673	-24.9%
15900.00	1588	1396	-193	-12.1%	2299	1845	-454	-19.8%	2708	2032	-676	-24.9%
15950.00	1591	1398	-194	-12.2%	2303	1847	-456	-19.8%	2713	2035	-678	-25.0%
16000.00	1595	1400	-195	-12.2%	2308	1850	-458	-19.9%	2718	2037	-681	-25.1%
16050.00	1598	1402	-196	-12.3%	2312	1852	-460	-19.9%	2723	2039	-684	-25.1%
16100.00	1601	1404	-197	-12.3%	2317	1854	-462	-20.0%	2728	2042	-687	-25.2%
16150.00	1604	1406	-198	-12.3%	2321	1857	-464	-20.0%	2733	2044	-689	-25.2%
16200.00	1607	1408	-199	-12.4%	2325	1859	-466	-20.1%	2739	2046	-692	-25.3%
16250.00	1610	1410	-200	-12.4%	2330	1861	-468	-20.1%	2744	2049	-695	-25.3%
16300.00	1613	1412	-201	-12.5%	2334	1864	-470	-20.2%	2749	2051	-698	-25.4%
16350.00	1616	1414	-202	-12.5%	2339	1866	-472	-20.2%	2754	2053	-701	-25.4%
16400.00	1619	1416	-203	-12.6%	2343	1869	-474	-20.3%	2759	2056	-703	-25.5%
16450.00	1622	1418	-204	-12.6%	2347	1871	-476	-20.3%	2764	2058	-706	-25.5%
16500.00	1625	1420	-205	-12.6%	2352	1873	-479	-20.3%	2769	2060	-709	-25.6%
16550.00	1628	1422	-206	-12.7%	2356	1876	-481	-20.4%	2774	2063	-712	-25.7%
16600.00	1631	1424	-207	-12.7%	2361	1878	-483	-20.4%	2780	2065	-714	-25.7%
16650.00	1634	1426	-209	-12.8%	2365	1880	-485	-20.5%	2785	2067	-717	-25.8%
16700.00	1638	1428	-210	-12.8%	2369	1883	-487	-20.5%	2790	2070	-720	-25.8%
16750.00	1641	1430	-211	-12.8%	2374	1885	-489	-20.6%	2795	2072	-723	-25.9%

Arizona
Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
16800.00	1644	1432	-212	-12.9%	2378	1887	-491	-20.6%	2800	2074	-726	-25.9%
16850.00	1647	1434	-213	-12.9%	2383	1890	-493	-20.7%	2805	2077	-728	-26.0%
16900.00	1650	1436	-214	-13.0%	2387	1892	-495	-20.7%	2810	2079	-731	-26.0%
16950.00	1653	1438	-215	-13.0%	2391	1895	-497	-20.8%	2815	2082	-734	-26.1%
17000.00	1656	1440	-216	-13.0%	2396	1897	-499	-20.8%	2821	2084	-737	-26.1%
17050.00	1659	1442	-217	-13.1%	2400	1899	-501	-20.9%	2826	2086	-739	-26.2%
17100.00	1662	1444	-218	-13.1%	2404	1902	-503	-20.9%	2831	2089	-742	-26.2%
17150.00	1665	1446	-219	-13.2%	2409	1904	-505	-21.0%	2836	2091	-745	-26.3%
17200.00	1668	1448	-220	-13.2%	2413	1906	-507	-21.0%	2841	2093	-748	-26.3%
17250.00	1671	1450	-221	-13.2%	2418	1909	-509	-21.0%	2846	2096	-751	-26.4%
17300.00	1674	1452	-222	-13.3%	2422	1911	-511	-21.1%	2851	2098	-753	-26.4%
17350.00	1677	1454	-223	-13.3%	2426	1914	-513	-21.1%	2856	2100	-756	-26.5%
17400.00	1681	1456	-224	-13.4%	2431	1916	-515	-21.2%	2861	2103	-759	-26.5%
17450.00	1684	1458	-226	-13.4%	2435	1918	-517	-21.2%	2867	2105	-762	-26.6%
17500.00	1687	1460	-227	-13.4%	2440	1921	-519	-21.3%	2872	2107	-764	-26.6%
17550.00	1690	1462	-228	-13.5%	2444	1923	-521	-21.3%	2877	2110	-767	-26.7%
17600.00	1693	1464	-229	-13.5%	2448	1925	-523	-21.4%	2882	2112	-770	-26.7%
17650.00	1696	1466	-230	-13.5%	2453	1928	-525	-21.4%	2887	2114	-773	-26.8%
17700.00	1699	1468	-231	-13.6%	2457	1930	-527	-21.5%	2892	2117	-776	-26.8%
17750.00	1702	1470	-232	-13.6%	2462	1932	-529	-21.5%	2897	2119	-778	-26.9%
17800.00	1705	1472	-233	-13.7%	2466	1935	-531	-21.5%	2902	2121	-781	-26.9%
17850.00	1708	1474	-234	-13.7%	2470	1937	-533	-21.6%	2908	2124	-784	-27.0%
17900.00	1711	1476	-235	-13.7%	2475	1940	-535	-21.6%	2913	2126	-787	-27.0%
17950.00	1714	1478	-236	-13.8%	2479	1942	-537	-21.7%	2918	2128	-789	-27.1%
18000.00	1717	1480	-237	-13.8%	2484	1944	-539	-21.7%	2923	2131	-792	-27.1%
18050.00	1720	1482	-238	-13.8%	2488	1947	-541	-21.8%	2928	2133	-795	-27.1%
18100.00	1724	1484	-239	-13.9%	2492	1949	-543	-21.8%	2933	2135	-798	-27.2%
18150.00	1727	1486	-240	-13.9%	2497	1951	-545	-21.8%	2938	2138	-800	-27.2%
18200.00	1730	1488	-241	-14.0%	2501	1954	-547	-21.9%	2943	2140	-803	-27.3%
18250.00	1733	1490	-242	-14.0%	2505	1956	-549	-21.9%	2949	2143	-806	-27.3%
18300.00	1736	1492	-244	-14.0%	2510	1958	-551	-22.0%	2954	2145	-809	-27.4%
18350.00	1739	1494	-245	-14.1%	2514	1961	-553	-22.0%	2959	2147	-812	-27.4%
18400.00	1742	1496	-246	-14.1%	2519	1963	-555	-22.1%	2964	2150	-814	-27.5%
18450.00	1745	1498	-247	-14.1%	2523	1966	-557	-22.1%	2969	2152	-817	-27.5%
18500.00	1748	1500	-248	-14.2%	2527	1968	-560	-22.1%	2974	2154	-820	-27.6%
18550.00	1751	1502	-249	-14.2%	2532	1970	-562	-22.2%	2979	2157	-823	-27.6%
18600.00	1754	1504	-250	-14.2%	2536	1973	-564	-22.2%	2984	2159	-825	-27.7%
18650.00	1757	1506	-251	-14.3%	2541	1975	-566	-22.3%	2990	2161	-828	-27.7%
18700.00	1760	1508	-252	-14.3%	2545	1977	-568	-22.3%	2995	2164	-831	-27.8%
18750.00	1763	1510	-253	-14.4%	2549	1980	-570	-22.3%	3000	2166	-834	-27.8%

Arizona
Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
18800.00	1767	1512	-254	-14.4%	2554	1982	-572	-22.4%	3005	2168	-837	-27.8%
18850.00	1770	1514	-255	-14.4%	2558	1984	-574	-22.4%	3010	2171	-839	-27.9%
18900.00	1773	1516	-256	-14.5%	2563	1987	-576	-22.5%	3015	2173	-842	-27.9%
18950.00	1776	1518	-257	-14.5%	2567	1989	-578	-22.5%	3020	2175	-845	-28.0%
19000.00	1779	1520	-258	-14.5%	2571	1992	-580	-22.5%	3025	2178	-848	-28.0%
19050.00	1782	1522	-259	-14.6%	2576	1994	-582	-22.6%	3030	2180	-850	-28.1%
19100.00	1785	1524	-261	-14.6%	2580	1996	-584	-22.6%	3036	2182	-853	-28.1%
19150.00	1788	1526	-262	-14.6%	2585	1999	-586	-22.7%	3041	2185	-856	-28.2%
19200.00	1791	1528	-263	-14.7%	2589	2001	-588	-22.7%	3046	2187	-859	-28.2%
19250.00	1794	1530	-264	-14.7%	2593	2003	-590	-22.7%	3051	2189	-862	-28.2%
19300.00	1797	1532	-265	-14.7%	2598	2006	-592	-22.8%	3056	2192	-864	-28.3%
19350.00	1800	1535	-266	-14.8%	2602	2008	-594	-22.8%	3061	2194	-867	-28.3%
19400.00	1803	1537	-267	-14.8%	2606	2011	-596	-22.9%	3066	2196	-870	-28.4%
19450.00	1806	1539	-268	-14.8%	2611	2013	-598	-22.9%	3071	2199	-873	-28.4%
19500.00	1810	1541	-269	-14.9%	2615	2015	-600	-22.9%	3077	2201	-875	-28.5%
19550.00	1813	1543	-270	-14.9%	2620	2018	-602	-23.0%	3082	2203	-878	-28.5%
19600.00	1816	1545	-271	-14.9%	2624	2020	-604	-23.0%	3087	2206	-881	-28.5%
19650.00	1819	1547	-272	-15.0%	2628	2022	-606	-23.1%	3092	2208	-884	-28.6%
19700.00	1822	1549	-273	-15.0%	2633	2025	-608	-23.1%	3097	2211	-887	-28.6%
19750.00	1825	1551	-274	-15.0%	2637	2027	-610	-23.1%	3102	2213	-889	-28.7%
19800.00	1828	1553	-275	-15.1%	2642	2029	-612	-23.2%	3107	2215	-892	-28.7%
19850.00	1831	1555	-276	-15.1%	2646	2032	-614	-23.2%	3112	2218	-895	-28.8%
19900.00	1834	1557	-277	-15.1%	2650	2034	-616	-23.3%	3118	2220	-898	-28.8%
19950.00	1837	1559	-279	-15.2%	2655	2037	-618	-23.3%	3123	2222	-900	-28.8%
20000.00	1840	1561	-280	-15.2%	2659	2039	-620	-23.3%	3128	2225	-903	-28.9%
Average Difference			-81	-4%			-235	-10%			-368	-15%
Average Difference for families with gross incomes below $5,000 per month			47	10%			32	5%			14	2%
Average Difference for families with gross incomes above $5,000 per month			-117	-7%			-311	-15%			-477	-19%

Arizona
Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
800.00	334	348	13	3.9%	362	382	20	5.5%	388	416	28	7.3%
850.00	350	366	16	4.6%	380	403	23	6.1%	406	438	32	7.9%
900.00	367	385	18	4.8%	398	424	25	6.4%	426	461	35	8.2%
950.00	385	404	19	5.0%	417	444	27	6.6%	446	483	37	8.4%
1000.00	402	423	21	5.2%	436	465	29	6.8%	466	506	40	8.6%
1050.00	419	442	22	5.4%	454	486	31	6.9%	486	528	42	8.7%
1100.00	436	460	24	5.5%	473	506	33	7.1%	506	551	45	8.9%
1150.00	453	479	26	5.7%	492	527	35	7.2%	526	573	48	9.0%
1200.00	471	498	27	5.8%	510	548	37	7.3%	546	596	50	9.2%
1250.00	488	514	26	5.3%	529	565	36	6.9%	566	615	49	8.7%
1300.00	505	531	26	5.1%	548	584	37	6.7%	586	635	50	8.5%
1350.00	522	548	26	5.0%	566	603	37	6.5%	606	656	50	8.3%
1400.00	539	565	26	4.8%	585	622	37	6.4%	626	677	51	8.2%
1450.00	555	583	27	4.9%	602	641	39	6.5%	644	697	53	8.3%
1500.00	571	600	29	5.1%	619	660	41	6.6%	662	718	56	8.4%
1550.00	587	617	30	5.2%	636	679	43	6.7%	681	739	58	8.5%
1600.00	603	634	32	5.3%	653	698	45	6.9%	699	759	60	8.7%
1650.00	618	652	33	5.4%	670	717	47	7.0%	717	780	63	8.8%
1700.00	634	669	35	5.5%	687	736	49	7.1%	735	801	65	8.9%
1750.00	650	686	36	5.6%	704	755	50	7.2%	754	821	68	9.0%
1800.00	666	702	36	5.4%	722	772	50	7.0%	772	840	68	8.8%
1850.00	681	717	35	5.2%	739	788	50	6.7%	790	858	67	8.5%
1900.00	697	732	34	4.9%	756	805	49	6.5%	809	876	67	8.3%
1950.00	713	747	34	4.7%	773	821	48	6.3%	827	893	67	8.1%
2000.00	729	761	33	4.5%	790	838	48	6.0%	845	911	66	7.8%
2050.00	744	776	32	4.3%	807	854	47	5.8%	863	929	66	7.6%
2100.00	760	791	31	4.1%	824	870	46	5.6%	882	947	65	7.4%
2150.00	776	806	30	3.9%	841	887	46	5.4%	900	965	65	7.2%
2200.00	792	821	29	3.7%	858	903	45	5.3%	918	983	65	7.0%
2250.00	807	836	29	3.6%	875	920	45	5.1%	936	1000	64	6.8%
2300.00	823	851	28	3.4%	892	936	44	4.9%	955	1018	64	6.7%
2350.00	839	865	27	3.2%	909	952	43	4.7%	973	1036	63	6.5%
2400.00	854	879	25	2.9%	926	967	41	4.4%	991	1052	61	6.2%
2450.00	870	893	23	2.6%	943	982	39	4.1%	1009	1069	59	5.9%
2500.00	886	907	21	2.4%	960	997	37	3.9%	1027	1085	58	5.6%
2550.00	902	921	19	2.1%	977	1013	35	3.6%	1046	1102	56	5.4%
2600.00	917	934	17	1.9%	994	1028	34	3.4%	1064	1118	54	5.1%
2650.00	933	948	15	1.7%	1011	1043	32	3.2%	1082	1135	53	4.9%
2700.00	950	962	12	1.3%	1029	1058	29	2.8%	1102	1151	50	4.5%
2750.00	962	976	14	1.5%	1043	1073	31	2.9%	1116	1168	52	4.7%

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Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
2800.00	974	990	15	1.6%	1056	1089	33	3.1%	1130	1184	54	4.8%
2850.00	987	1003	17	1.7%	1069	1104	34	3.2%	1144	1201	57	4.9%
2900.00	999	1018	19	1.9%	1083	1119	36	3.4%	1159	1218	59	5.1%
2950.00	1011	1033	22	2.2%	1096	1136	40	3.7%	1173	1236	63	5.4%
3000.00	1024	1047	23	2.3%	1110	1151	42	3.8%	1187	1253	65	5.5%
3050.00	1036	1059	23	2.3%	1123	1165	42	3.8%	1202	1268	66	5.5%
3100.00	1048	1072	24	2.2%	1136	1179	43	3.8%	1216	1283	67	5.5%
3150.00	1061	1084	24	2.2%	1150	1193	43	3.7%	1230	1298	67	5.5%
3200.00	1073	1097	24	2.2%	1163	1207	44	3.7%	1245	1313	68	5.5%
3250.00	1085	1109	24	2.2%	1177	1220	44	3.7%	1259	1328	69	5.5%
3300.00	1098	1122	24	2.2%	1190	1234	44	3.7%	1273	1343	70	5.5%
3350.00	1110	1135	25	2.2%	1203	1248	45	3.7%	1288	1358	70	5.5%
3400.00	1122	1147	25	2.2%	1217	1262	45	3.7%	1302	1373	71	5.4%
3450.00	1132	1160	27	2.4%	1228	1276	48	3.9%	1314	1388	74	5.6%
3500.00	1142	1172	30	2.6%	1238	1289	51	4.2%	1325	1403	78	5.9%
3550.00	1151	1185	33	2.9%	1248	1303	55	4.4%	1336	1418	82	6.2%
3600.00	1161	1196	35	3.0%	1259	1315	57	4.5%	1347	1431	84	6.3%
3650.00	1170	1206	35	3.0%	1269	1326	57	4.5%	1358	1443	85	6.3%
3700.00	1180	1216	36	3.0%	1279	1337	58	4.5%	1369	1455	86	6.3%
3750.00	1189	1226	36	3.0%	1289	1348	59	4.6%	1380	1467	87	6.3%
3800.00	1199	1236	37	3.1%	1300	1359	59	4.6%	1391	1479	88	6.3%
3850.00	1208	1245	37	3.1%	1310	1370	60	4.6%	1402	1491	89	6.3%
3900.00	1218	1255	38	3.1%	1320	1381	61	4.6%	1413	1502	90	6.4%
3950.00	1227	1265	38	3.1%	1331	1392	61	4.6%	1424	1514	91	6.4%
4000.00	1237	1275	38	3.1%	1341	1403	62	4.6%	1435	1526	92	6.4%
4050.00	1246	1285	39	3.1%	1351	1414	63	4.6%	1446	1538	93	6.4%
4100.00	1256	1295	39	3.1%	1361	1425	63	4.7%	1457	1550	93	6.4%
4150.00	1265	1305	40	3.1%	1372	1436	64	4.7%	1468	1562	94	6.4%
4200.00	1274	1315	41	3.3%	1381	1447	66	4.8%	1477	1574	97	6.5%
4250.00	1281	1325	44	3.5%	1388	1458	69	5.0%	1485	1586	101	6.8%
4300.00	1288	1330	42	3.3%	1396	1463	67	4.8%	1493	1592	98	6.6%
4350.00	1295	1332	38	2.9%	1403	1466	62	4.4%	1502	1594	93	6.2%
4400.00	1302	1335	33	2.5%	1411	1468	57	4.0%	1510	1597	88	5.8%
4450.00	1309	1337	28	2.2%	1419	1471	52	3.7%	1518	1600	82	5.4%
4500.00	1316	1339	23	1.8%	1426	1473	47	3.3%	1526	1603	77	5.0%
4550.00	1323	1342	19	1.4%	1434	1476	42	2.9%	1534	1606	71	4.7%
4600.00	1330	1344	14	1.1%	1441	1478	37	2.6%	1542	1608	66	4.3%
4650.00	1337	1346	9	0.7%	1449	1481	32	2.2%	1550	1611	61	3.9%
4700.00	1344	1348	5	0.4%	1456	1483	27	1.8%	1558	1614	56	3.6%
4750.00	1351	1351	0	0.0%	1464	1486	22	1.5%	1566	1617	50	3.2%

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Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
4800.00	1357	1353	-4	-0.3%	1471	1488	17	1.2%	1574	1619	45	2.9%
4850.00	1364	1355	-9	-0.7%	1479	1491	12	0.8%	1582	1622	40	2.5%
4900.00	1371	1358	-14	-1.0%	1486	1493	7	0.5%	1590	1625	35	2.2%
4950.00	1378	1360	-18	-1.3%	1494	1496	2	0.2%	1598	1628	29	1.8%
5000.00	1383	1364	-19	-1.4%	1499	1501	1	0.1%	1604	1633	28	1.8%
5050.00	1388	1369	-19	-1.4%	1505	1506	1	0.1%	1610	1638	28	1.8%
5100.00	1393	1374	-20	-1.4%	1510	1511	1	0.0%	1616	1644	28	1.7%
5150.00	1398	1378	-20	-1.4%	1516	1516	0	0.0%	1622	1650	28	1.7%
5200.00	1404	1383	-20	-1.4%	1521	1522	0	0.0%	1628	1656	28	1.7%
5250.00	1409	1388	-21	-1.5%	1527	1527	0	0.0%	1634	1661	27	1.7%
5300.00	1414	1393	-21	-1.5%	1532	1532	0	0.0%	1640	1667	27	1.7%
5350.00	1419	1398	-21	-1.5%	1538	1537	-1	0.0%	1646	1673	27	1.6%
5400.00	1424	1402	-21	-1.5%	1543	1543	-1	0.0%	1651	1678	27	1.6%
5450.00	1428	1407	-21	-1.5%	1548	1548	-1	0.0%	1657	1684	27	1.6%
5500.00	1433	1412	-21	-1.5%	1554	1553	-1	0.0%	1662	1690	27	1.6%
5550.00	1438	1417	-21	-1.5%	1559	1558	-1	0.0%	1668	1696	27	1.6%
5600.00	1443	1422	-21	-1.5%	1564	1564	-1	0.0%	1674	1701	28	1.6%
5650.00	1448	1426	-22	-1.5%	1569	1569	-1	0.0%	1679	1707	28	1.6%
5700.00	1453	1432	-21	-1.5%	1575	1575	0	0.0%	1685	1713	28	1.7%
5750.00	1458	1437	-21	-1.4%	1580	1581	1	0.0%	1691	1720	29	1.7%
5800.00	1466	1442	-24	-1.7%	1590	1586	-3	-0.2%	1701	1726	25	1.5%
5850.00	1475	1447	-27	-1.9%	1599	1592	-7	-0.4%	1711	1732	22	1.3%
5900.00	1483	1453	-31	-2.1%	1608	1598	-10	-0.6%	1721	1739	18	1.0%
5950.00	1492	1458	-34	-2.3%	1617	1603	-14	-0.8%	1730	1745	14	0.8%
6000.00	1500	1463	-38	-2.5%	1626	1609	-17	-1.1%	1740	1751	10	0.6%
6050.00	1509	1468	-41	-2.7%	1636	1614	-21	-1.3%	1750	1757	6	0.4%
6100.00	1518	1473	-46	-3.0%	1646	1620	-26	-1.6%	1761	1762	1	0.1%
6150.00	1528	1478	-50	-3.3%	1656	1625	-31	-1.9%	1772	1768	-4	-0.2%
6200.00	1537	1483	-55	-3.6%	1666	1631	-35	-2.1%	1783	1774	-9	-0.5%
6250.00	1547	1488	-59	-3.8%	1677	1636	-40	-2.4%	1794	1780	-14	-0.8%
6300.00	1556	1493	-64	-4.1%	1687	1642	-45	-2.7%	1805	1786	-19	-1.0%
6350.00	1566	1498	-68	-4.3%	1697	1647	-50	-2.9%	1816	1792	-24	-1.3%
6400.00	1575	1503	-72	-4.6%	1707	1653	-54	-3.2%	1827	1798	-29	-1.6%
6450.00	1584	1508	-77	-4.9%	1718	1658	-59	-3.4%	1838	1804	-34	-1.8%
6500.00	1594	1513	-81	-5.1%	1728	1664	-64	-3.7%	1849	1810	-39	-2.1%
6550.00	1602	1518	-85	-5.3%	1737	1669	-68	-3.9%	1858	1816	-42	-2.3%
6600.00	1610	1523	-87	-5.4%	1745	1675	-70	-4.0%	1867	1822	-45	-2.4%
6650.00	1618	1528	-90	-5.6%	1754	1680	-73	-4.2%	1876	1828	-48	-2.6%
6700.00	1626	1533	-93	-5.7%	1762	1686	-76	-4.3%	1885	1834	-51	-2.7%
6750.00	1633	1538	-96	-5.9%	1771	1691	-79	-4.5%	1894	1840	-54	-2.9%

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Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
6800.00	1641	1539	-102	-6.2%	1779	1692	-87	-4.9%	1903	1841	-62	-3.2%
6850.00	1649	1539	-109	-6.6%	1787	1693	-94	-5.3%	1912	1842	-70	-3.7%
6900.00	1657	1540	-116	-7.0%	1796	1694	-102	-5.7%	1921	1843	-78	-4.1%
6950.00	1664	1541	-123	-7.4%	1804	1695	-109	-6.0%	1930	1844	-86	-4.4%
7000.00	1672	1542	-130	-7.8%	1813	1696	-117	-6.4%	1939	1845	-94	-4.8%
7050.00	1680	1543	-137	-8.2%	1821	1697	-124	-6.8%	1948	1847	-102	-5.2%
7100.00	1688	1544	-144	-8.5%	1830	1698	-131	-7.2%	1957	1848	-110	-5.6%
7150.00	1696	1545	-151	-8.9%	1838	1699	-139	-7.6%	1966	1849	-118	-6.0%
7200.00	1703	1546	-158	-9.3%	1846	1700	-146	-7.9%	1975	1850	-126	-6.4%
7250.00	1711	1547	-165	-9.6%	1855	1701	-154	-8.3%	1984	1851	-134	-6.7%
7300.00	1719	1548	-171	-10.0%	1863	1702	-161	-8.6%	1993	1852	-141	-7.1%
7350.00	1727	1548	-178	-10.3%	1872	1703	-168	-9.0%	2003	1853	-149	-7.5%
7400.00	1734	1549	-185	-10.7%	1880	1704	-176	-9.4%	2012	1854	-157	-7.8%
7450.00	1742	1550	-192	-11.0%	1889	1705	-183	-9.7%	2021	1855	-165	-8.2%
7500.00	1750	1551	-199	-11.4%	1897	1706	-191	-10.0%	2030	1857	-173	-8.5%
7550.00	1758	1552	-206	-11.7%	1905	1707	-198	-10.4%	2039	1858	-181	-8.9%
7600.00	1766	1553	-212	-12.0%	1914	1708	-205	-10.7%	2048	1859	-189	-9.2%
7650.00	1774	1554	-219	-12.4%	1923	1710	-213	-11.1%	2057	1860	-197	-9.6%
7700.00	1782	1555	-227	-12.7%	1932	1711	-221	-11.5%	2067	1861	-206	-10.0%
7750.00	1791	1556	-235	-13.1%	1941	1712	-230	-11.8%	2077	1862	-215	-10.4%
7800.00	1799	1557	-243	-13.5%	1951	1713	-238	-12.2%	2087	1863	-224	-10.7%
7850.00	1808	1558	-250	-13.8%	1960	1714	-246	-12.6%	2097	1864	-233	-11.1%
7900.00	1817	1559	-258	-14.2%	1969	1715	-255	-12.9%	2107	1866	-242	-11.5%
7950.00	1825	1560	-266	-14.5%	1979	1716	-263	-13.3%	2117	1867	-251	-11.8%
8000.00	1834	1561	-273	-14.9%	1988	1717	-271	-13.6%	2127	1868	-260	-12.2%
8050.00	1843	1562	-281	-15.2%	1997	1718	-280	-14.0%	2137	1869	-268	-12.6%
8100.00	1851	1563	-289	-15.6%	2007	1719	-288	-14.3%	2147	1870	-277	-12.9%
8150.00	1860	1568	-292	-15.7%	2016	1724	-292	-14.5%	2157	1876	-281	-13.0%
8200.00	1868	1575	-293	-15.7%	2025	1732	-293	-14.5%	2167	1885	-282	-13.0%
8250.00	1877	1582	-295	-15.7%	2035	1741	-294	-14.5%	2177	1894	-284	-13.0%
8300.00	1886	1590	-296	-15.7%	2044	1749	-295	-14.4%	2187	1903	-285	-13.0%
8350.00	1894	1597	-297	-15.7%	2053	1757	-297	-14.4%	2197	1912	-286	-13.0%
8400.00	1903	1605	-298	-15.7%	2063	1765	-298	-14.4%	2207	1920	-287	-13.0%
8450.00	1911	1612	-299	-15.7%	2072	1773	-299	-14.4%	2217	1929	-288	-13.0%
8500.00	1920	1619	-301	-15.7%	2081	1781	-300	-14.4%	2227	1938	-289	-13.0%
8550.00	1929	1627	-302	-15.7%	2091	1789	-301	-14.4%	2237	1947	-290	-13.0%
8600.00	1937	1634	-303	-15.6%	2100	1798	-302	-14.4%	2247	1956	-291	-13.0%
8650.00	1946	1642	-304	-15.6%	2109	1806	-304	-14.4%	2257	1965	-293	-13.0%
8700.00	1955	1649	-306	-15.6%	2119	1814	-305	-14.4%	2267	1974	-294	-13.0%
8750.00	1963	1656	-307	-15.6%	2128	1822	-306	-14.4%	2277	1982	-295	-12.9%

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Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
8800.00	1972	1664	-308	-15.6%	2137	1830	-307	-14.4%	2287	1991	-296	-12.9%
8850.00	1980	1671	-309	-15.6%	2147	1838	-308	-14.4%	2297	2000	-297	-12.9%
8900.00	1989	1679	-310	-15.6%	2156	1847	-310	-14.4%	2307	2009	-298	-12.9%
8950.00	1998	1686	-312	-15.6%	2165	1855	-311	-14.4%	2317	2018	-299	-12.9%
9000.00	2006	1693	-313	-15.6%	2175	1863	-312	-14.3%	2327	2027	-300	-12.9%
9050.00	2015	1701	-314	-15.6%	2184	1871	-313	-14.3%	2337	2036	-302	-12.9%
9100.00	2023	1708	-315	-15.6%	2194	1879	-314	-14.3%	2347	2044	-303	-12.9%
9150.00	2031	1716	-316	-15.5%	2202	1887	-315	-14.3%	2356	2053	-303	-12.9%
9200.00	2039	1723	-316	-15.5%	2211	1895	-315	-14.3%	2365	2062	-303	-12.8%
9250.00	2047	1730	-317	-15.5%	2219	1904	-316	-14.2%	2375	2071	-304	-12.8%
9300.00	2055	1738	-317	-15.4%	2228	1912	-316	-14.2%	2384	2080	-304	-12.7%
9350.00	2063	1745	-318	-15.4%	2237	1920	-317	-14.2%	2393	2089	-304	-12.7%
9400.00	2071	1753	-318	-15.4%	2245	1928	-317	-14.1%	2402	2098	-305	-12.7%
9450.00	2079	1760	-319	-15.3%	2254	1936	-318	-14.1%	2411	2106	-305	-12.6%
9500.00	2087	1765	-322	-15.4%	2262	1941	-321	-14.2%	2421	2112	-308	-12.7%
9550.00	2095	1770	-325	-15.5%	2271	1946	-325	-14.3%	2430	2118	-312	-12.8%
9600.00	2103	1774	-329	-15.6%	2280	1952	-328	-14.4%	2439	2123	-316	-12.9%
9650.00	2111	1779	-332	-15.7%	2288	1957	-332	-14.5%	2448	2129	-319	-13.0%
9700.00	2119	1783	-335	-15.8%	2297	1962	-335	-14.6%	2457	2134	-323	-13.1%
9750.00	2126	1788	-338	-15.9%	2305	1967	-339	-14.7%	2467	2140	-327	-13.2%
9800.00	2134	1793	-342	-16.0%	2314	1972	-342	-14.8%	2476	2145	-330	-13.3%
9850.00	2142	1797	-345	-16.1%	2323	1977	-346	-14.9%	2485	2151	-334	-13.4%
9900.00	2150	1802	-348	-16.2%	2331	1982	-349	-15.0%	2494	2157	-338	-13.5%
9950.00	2158	1807	-352	-16.3%	2340	1987	-353	-15.1%	2503	2162	-341	-13.6%
10000.00	2166	1811	-355	-16.4%	2348	1992	-356	-15.2%	2513	2168	-345	-13.7%
10050.00	2174	1816	-358	-16.5%	2357	1997	-359	-15.3%	2522	2173	-348	-13.8%
10100.00	2182	1821	-361	-16.6%	2366	2003	-363	-15.3%	2531	2179	-352	-13.9%
10150.00	2190	1825	-365	-16.7%	2374	2008	-366	-15.4%	2540	2184	-356	-14.0%
10200.00	2198	1830	-368	-16.7%	2383	2013	-370	-15.5%	2549	2190	-359	-14.1%
10250.00	2206	1834	-371	-16.8%	2391	2018	-373	-15.6%	2558	2195	-363	-14.2%
10300.00	2214	1839	-375	-16.9%	2400	2023	-377	-15.7%	2568	2201	-367	-14.3%
10350.00	2222	1844	-378	-17.0%	2409	2028	-380	-15.8%	2577	2207	-370	-14.4%
10400.00	2229	1848	-381	-17.1%	2417	2033	-384	-15.9%	2586	2212	-374	-14.5%
10450.00	2237	1853	-384	-17.2%	2426	2038	-387	-16.0%	2595	2218	-378	-14.6%
10500.00	2245	1858	-388	-17.3%	2434	2043	-391	-16.1%	2604	2223	-381	-14.6%
10550.00	2253	1862	-391	-17.4%	2443	2048	-394	-16.1%	2614	2229	-385	-14.7%
10600.00	2261	1867	-394	-17.4%	2451	2054	-397	-16.2%	2623	2234	-388	-14.8%
10650.00	2268	1872	-397	-17.5%	2459	2059	-400	-16.3%	2631	2240	-391	-14.9%
10700.00	2275	1876	-399	-17.5%	2466	2064	-403	-16.3%	2639	2245	-394	-14.9%
10750.00	2283	1881	-402	-17.6%	2474	2069	-405	-16.4%	2647	2251	-396	-15.0%

Arizona
Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
10800.00	2290	1885	-404	-17.7%	2482	2074	-408	-16.4%	2656	2256	-399	-15.0%
10850.00	2297	1890	-407	-17.7%	2490	2079	-411	-16.5%	2664	2262	-402	-15.1%
10900.00	2304	1895	-409	-17.8%	2497	2084	-413	-16.5%	2672	2268	-405	-15.1%
10950.00	2311	1899	-412	-17.8%	2505	2089	-416	-16.6%	2680	2273	-407	-15.2%
11000.00	2318	1904	-414	-17.9%	2513	2094	-418	-16.7%	2689	2279	-410	-15.2%
11050.00	2325	1909	-417	-17.9%	2520	2099	-421	-16.7%	2697	2284	-413	-15.3%
11100.00	2332	1913	-419	-18.0%	2528	2105	-424	-16.8%	2705	2290	-415	-15.4%
11150.00	2340	1918	-422	-18.0%	2536	2110	-426	-16.8%	2713	2295	-418	-15.4%
11200.00	2347	1923	-424	-18.1%	2544	2115	-429	-16.9%	2722	2301	-421	-15.5%
11250.00	2354	1927	-427	-18.1%	2551	2120	-431	-16.9%	2730	2306	-424	-15.5%
11300.00	2361	1932	-429	-18.2%	2559	2125	-434	-17.0%	2738	2312	-426	-15.6%
11350.00	2368	1936	-432	-18.2%	2567	2130	-437	-17.0%	2746	2318	-429	-15.6%
11400.00	2375	1941	-434	-18.3%	2574	2135	-439	-17.1%	2755	2323	-432	-15.7%
11450.00	2382	1946	-436	-18.3%	2582	2140	-442	-17.1%	2763	2329	-434	-15.7%
11500.00	2389	1950	-439	-18.4%	2589	2145	-444	-17.2%	2770	2334	-437	-15.8%
11550.00	2395	1954	-441	-18.4%	2596	2150	-447	-17.2%	2778	2339	-439	-15.8%
11600.00	2402	1958	-443	-18.5%	2603	2154	-449	-17.2%	2786	2344	-442	-15.9%
11650.00	2408	1963	-446	-18.5%	2610	2159	-451	-17.3%	2793	2349	-444	-15.9%
11700.00	2415	1967	-448	-18.5%	2618	2164	-454	-17.3%	2801	2354	-447	-16.0%
11750.00	2421	1971	-450	-18.6%	2625	2168	-456	-17.4%	2808	2359	-449	-16.0%
11800.00	2428	1976	-452	-18.6%	2632	2173	-459	-17.4%	2816	2364	-452	-16.0%
11850.00	2435	1980	-455	-18.7%	2639	2178	-461	-17.5%	2824	2369	-454	-16.1%
11900.00	2441	1984	-457	-18.7%	2646	2182	-464	-17.5%	2831	2374	-457	-16.1%
11950.00	2448	1988	-459	-18.8%	2653	2187	-466	-17.6%	2839	2380	-459	-16.2%
12000.00	2454	1993	-462	-18.8%	2660	2192	-468	-17.6%	2846	2385	-462	-16.2%
12050.00	2461	1997	-464	-18.9%	2667	2196	-471	-17.7%	2854	2390	-464	-16.3%
12100.00	2467	2001	-466	-18.9%	2674	2201	-473	-17.7%	2862	2395	-467	-16.3%
12150.00	2475	2005	-470	-19.0%	2683	2206	-477	-17.8%	2871	2400	-471	-16.4%
12200.00	2483	2010	-474	-19.1%	2692	2210	-482	-17.9%	2881	2405	-476	-16.5%
12250.00	2492	2014	-478	-19.2%	2702	2215	-487	-18.0%	2891	2410	-481	-16.6%
12300.00	2501	2018	-483	-19.3%	2711	2220	-491	-18.1%	2901	2415	-485	-16.7%
12350.00	2509	2022	-487	-19.4%	2720	2225	-496	-18.2%	2911	2420	-490	-16.8%
12400.00	2518	2027	-491	-19.5%	2730	2229	-501	-18.3%	2921	2425	-495	-17.0%
12450.00	2527	2031	-496	-19.6%	2739	2234	-506	-18.5%	2931	2430	-501	-17.1%
12500.00	2535	2034	-501	-19.8%	2748	2238	-511	-18.6%	2941	2435	-506	-17.2%
12550.00	2544	2038	-506	-19.9%	2758	2242	-516	-18.7%	2951	2439	-511	-17.3%
12600.00	2552	2042	-510	-20.0%	2767	2246	-521	-18.8%	2961	2444	-517	-17.5%
12650.00	2561	2046	-515	-20.1%	2776	2251	-526	-18.9%	2971	2449	-522	-17.6%
12700.00	2570	2050	-520	-20.2%	2786	2255	-531	-19.1%	2981	2453	-527	-17.7%
12750.00	2578	2054	-525	-20.3%	2795	2259	-536	-19.2%	2991	2458	-533	-17.8%

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Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
12800.00	2587	2058	-529	-20.5%	2804	2263	-541	-19.3%	3001	2462	-538	-17.9%
12850.00	2595	2061	-534	-20.6%	2814	2268	-546	-19.4%	3011	2467	-544	-18.1%
12900.00	2604	2065	-539	-20.7%	2823	2272	-551	-19.5%	3021	2472	-549	-18.2%
12950.00	2613	2069	-544	-20.8%	2832	2276	-556	-19.6%	3031	2476	-554	-18.3%
13000.00	2621	2073	-548	-20.9%	2842	2280	-562	-19.8%	3041	2481	-560	-18.4%
13050.00	2630	2077	-553	-21.0%	2851	2284	-567	-19.9%	3050	2486	-565	-18.5%
13100.00	2638	2081	-558	-21.1%	2860	2289	-572	-20.0%	3060	2490	-570	-18.6%
13150.00	2647	2085	-562	-21.2%	2870	2293	-577	-20.1%	3070	2495	-576	-18.7%
13200.00	2656	2088	-567	-21.4%	2879	2297	-582	-20.2%	3080	2499	-581	-18.9%
13250.00	2664	2092	-572	-21.5%	2888	2301	-587	-20.3%	3090	2504	-586	-19.0%
13300.00	2673	2096	-577	-21.6%	2897	2306	-592	-20.4%	3100	2509	-592	-19.1%
13350.00	2681	2100	-581	-21.7%	2907	2310	-597	-20.5%	3110	2513	-597	-19.2%
13400.00	2690	2104	-586	-21.8%	2916	2314	-602	-20.6%	3120	2518	-602	-19.3%
13450.00	2698	2108	-591	-21.9%	2925	2318	-607	-20.7%	3130	2522	-607	-19.4%
13500.00	2707	2112	-595	-22.0%	2935	2323	-612	-20.9%	3140	2527	-613	-19.5%
13550.00	2715	2115	-600	-22.1%	2944	2327	-617	-21.0%	3150	2532	-618	-19.6%
13600.00	2724	2119	-605	-22.2%	2953	2331	-622	-21.1%	3160	2536	-623	-19.7%
13650.00	2733	2123	-610	-22.3%	2962	2335	-627	-21.2%	3170	2541	-629	-19.8%
13700.00	2741	2127	-614	-22.4%	2972	2340	-632	-21.3%	3180	2546	-634	-19.9%
13750.00	2749	2131	-618	-22.5%	2980	2344	-636	-21.3%	3188	2550	-638	-20.0%
13800.00	2755	2135	-620	-22.5%	2986	2348	-638	-21.4%	3195	2555	-640	-20.0%
13850.00	2761	2139	-622	-22.5%	2992	2352	-640	-21.4%	3202	2559	-642	-20.1%
13900.00	2766	2142	-624	-22.6%	2998	2357	-642	-21.4%	3208	2564	-644	-20.1%
13950.00	2772	2146	-626	-22.6%	3004	2361	-644	-21.4%	3215	2569	-646	-20.1%
14000.00	2777	2150	-627	-22.6%	3011	2365	-645	-21.4%	3221	2573	-648	-20.1%
14050.00	2783	2154	-629	-22.6%	3017	2369	-647	-21.5%	3228	2578	-650	-20.1%
14100.00	2789	2158	-631	-22.6%	3023	2374	-649	-21.5%	3234	2582	-652	-20.2%
14150.00	2794	2162	-633	-22.6%	3029	2378	-651	-21.5%	3241	2587	-654	-20.2%
14200.00	2800	2166	-635	-22.7%	3035	2382	-653	-21.5%	3247	2592	-656	-20.2%
14250.00	2806	2169	-636	-22.7%	3041	2386	-655	-21.5%	3254	2596	-658	-20.2%
14300.00	2811	2173	-638	-22.7%	3047	2391	-657	-21.6%	3261	2601	-660	-20.2%
14350.00	2817	2177	-640	-22.7%	3053	2395	-659	-21.6%	3267	2606	-662	-20.2%
14400.00	2823	2181	-642	-22.7%	3060	2399	-661	-21.6%	3274	2610	-664	-20.3%
14450.00	2828	2185	-644	-22.8%	3066	2403	-662	-21.6%	3280	2615	-665	-20.3%
14500.00	2834	2189	-645	-22.8%	3072	2408	-664	-21.6%	3287	2619	-667	-20.3%
14550.00	2840	2193	-647	-22.8%	3078	2412	-666	-21.6%	3293	2624	-669	-20.3%
14600.00	2845	2196	-649	-22.8%	3084	2416	-668	-21.7%	3300	2629	-671	-20.3%
14650.00	2851	2200	-651	-22.8%	3090	2420	-670	-21.7%	3307	2633	-673	-20.4%
14700.00	2857	2203	-654	-22.9%	3096	2424	-673	-21.7%	3313	2637	-676	-20.4%
14750.00	2862	2206	-657	-22.9%	3103	2426	-676	-21.8%	3320	2640	-680	-20.5%

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Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
14800.00	2868	2208	-660	-23.0%	3109	2429	-679	-21.9%	3326	2643	-683	-20.5%
14850.00	2874	2211	-663	-23.1%	3115	2432	-683	-21.9%	3333	2646	-687	-20.6%
14900.00	2879	2214	-666	-23.1%	3121	2435	-686	-22.0%	3339	2649	-690	-20.7%
14950.00	2885	2216	-669	-23.2%	3127	2438	-689	-22.0%	3346	2652	-693	-20.7%
15000.00	2891	2219	-672	-23.2%	3133	2441	-692	-22.1%	3352	2656	-697	-20.8%
15050.00	2896	2222	-675	-23.3%	3139	2444	-696	-22.2%	3359	2659	-700	-20.8%
15100.00	2902	2224	-678	-23.4%	3145	2447	-699	-22.2%	3366	2662	-704	-20.9%
15150.00	2908	2227	-681	-23.4%	3152	2449	-702	-22.3%	3372	2665	-707	-21.0%
15200.00	2913	2229	-684	-23.5%	3158	2452	-705	-22.3%	3379	2668	-711	-21.0%
15250.00	2919	2232	-687	-23.5%	3164	2455	-709	-22.4%	3385	2671	-714	-21.1%
15300.00	2925	2235	-690	-23.6%	3170	2458	-712	-22.5%	3392	2674	-717	-21.2%
15350.00	2930	2237	-693	-23.7%	3176	2461	-715	-22.5%	3398	2677	-721	-21.2%
15400.00	2936	2240	-696	-23.7%	3182	2464	-718	-22.6%	3405	2681	-724	-21.3%
15450.00	2942	2242	-699	-23.8%	3188	2467	-722	-22.6%	3412	2684	-728	-21.3%
15500.00	2947	2245	-702	-23.8%	3195	2470	-725	-22.7%	3418	2687	-731	-21.4%
15550.00	2953	2248	-705	-23.9%	3201	2472	-728	-22.8%	3425	2690	-735	-21.5%
15600.00	2959	2250	-708	-23.9%	3207	2475	-731	-22.8%	3431	2693	-738	-21.5%
15650.00	2964	2253	-711	-24.0%	3213	2478	-735	-22.9%	3438	2696	-741	-21.6%
15700.00	2970	2256	-714	-24.1%	3219	2481	-738	-22.9%	3444	2699	-745	-21.6%
15750.00	2976	2258	-717	-24.1%	3225	2484	-741	-23.0%	3451	2703	-748	-21.7%
15800.00	2981	2261	-720	-24.2%	3231	2487	-745	-23.0%	3457	2706	-752	-21.7%
15850.00	2987	2263	-724	-24.2%	3237	2490	-748	-23.1%	3464	2709	-755	-21.8%
15900.00	2993	2266	-727	-24.3%	3244	2493	-751	-23.2%	3471	2712	-759	-21.9%
15950.00	2998	2269	-730	-24.3%	3250	2495	-754	-23.2%	3477	2715	-762	-21.9%
16000.00	3004	2271	-733	-24.4%	3256	2498	-758	-23.3%	3484	2718	-766	-22.0%
16050.00	3010	2274	-736	-24.4%	3262	2501	-761	-23.3%	3490	2721	-769	-22.0%
16100.00	3015	2276	-739	-24.5%	3268	2504	-764	-23.4%	3497	2724	-772	-22.1%
16150.00	3021	2279	-742	-24.6%	3274	2507	-767	-23.4%	3503	2728	-776	-22.1%
16200.00	3026	2282	-745	-24.6%	3280	2510	-771	-23.5%	3510	2731	-779	-22.2%
16250.00	3032	2284	-748	-24.7%	3287	2513	-774	-23.5%	3516	2734	-783	-22.3%
16300.00	3038	2287	-751	-24.7%	3293	2516	-777	-23.6%	3523	2737	-786	-22.3%
16350.00	3043	2290	-754	-24.8%	3299	2518	-780	-23.7%	3530	2740	-790	-22.4%
16400.00	3049	2292	-757	-24.8%	3305	2521	-784	-23.7%	3536	2743	-793	-22.4%
16450.00	3055	2295	-760	-24.9%	3311	2524	-787	-23.8%	3543	2746	-796	-22.5%
16500.00	3060	2297	-763	-24.9%	3317	2527	-790	-23.8%	3549	2749	-800	-22.5%
16550.00	3066	2300	-766	-25.0%	3323	2530	-793	-23.9%	3556	2753	-803	-22.6%
16600.00	3072	2303	-769	-25.0%	3329	2533	-797	-23.9%	3562	2756	-807	-22.6%
16650.00	3077	2305	-772	-25.1%	3336	2536	-800	-24.0%	3569	2759	-810	-22.7%
16700.00	3083	2308	-775	-25.1%	3342	2539	-803	-24.0%	3576	2762	-814	-22.8%
16750.00	3089	2310	-778	-25.2%	3348	2541	-806	-24.1%	3582	2765	-817	-22.8%

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Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
16800.00	3094	2313	-781	-25.3%	3354	2544	-810	-24.1%	3589	2768	-820	-22.9%
16850.00	3100	2316	-784	-25.3%	3360	2547	-813	-24.2%	3595	2771	-824	-22.9%
16900.00	3106	2318	-787	-25.4%	3366	2550	-816	-24.2%	3602	2775	-827	-23.0%
16950.00	3111	2321	-790	-25.4%	3372	2553	-819	-24.3%	3608	2778	-831	-23.0%
17000.00	3117	2324	-794	-25.5%	3379	2556	-823	-24.3%	3615	2781	-834	-23.1%
17050.00	3123	2326	-797	-25.5%	3385	2559	-826	-24.4%	3621	2784	-838	-23.1%
17100.00	3128	2329	-800	-25.6%	3391	2562	-829	-24.5%	3628	2787	-841	-23.2%
17150.00	3134	2331	-803	-25.6%	3397	2564	-832	-24.5%	3635	2790	-844	-23.2%
17200.00	3140	2334	-806	-25.7%	3403	2567	-836	-24.6%	3641	2793	-848	-23.3%
17250.00	3145	2337	-809	-25.7%	3409	2570	-839	-24.6%	3648	2796	-851	-23.3%
17300.00	3151	2339	-812	-25.8%	3415	2573	-842	-24.7%	3654	2800	-855	-23.4%
17350.00	3157	2342	-815	-25.8%	3421	2576	-845	-24.7%	3661	2803	-858	-23.4%
17400.00	3162	2344	-818	-25.9%	3428	2579	-849	-24.8%	3667	2806	-862	-23.5%
17450.00	3168	2347	-821	-25.9%	3434	2582	-852	-24.8%	3674	2809	-865	-23.5%
17500.00	3174	2350	-824	-26.0%	3440	2585	-855	-24.9%	3681	2812	-868	-23.6%
17550.00	3179	2352	-827	-26.0%	3446	2588	-858	-24.9%	3687	2815	-872	-23.6%
17600.00	3185	2355	-830	-26.1%	3452	2590	-862	-25.0%	3694	2818	-875	-23.7%
17650.00	3191	2358	-833	-26.1%	3458	2593	-865	-25.0%	3700	2821	-879	-23.7%
17700.00	3196	2360	-836	-26.2%	3464	2596	-868	-25.1%	3707	2825	-882	-23.8%
17750.00	3202	2363	-839	-26.2%	3471	2599	-872	-25.1%	3713	2828	-886	-23.8%
17800.00	3208	2365	-842	-26.3%	3477	2602	-875	-25.2%	3720	2831	-889	-23.9%
17850.00	3213	2368	-845	-26.3%	3483	2605	-878	-25.2%	3726	2834	-892	-24.0%
17900.00	3219	2371	-848	-26.4%	3489	2608	-881	-25.3%	3733	2837	-896	-24.0%
17950.00	3225	2373	-851	-26.4%	3495	2611	-885	-25.3%	3740	2840	-899	-24.0%
18000.00	3230	2376	-854	-26.5%	3501	2613	-888	-25.4%	3746	2843	-903	-24.1%
18050.00	3236	2378	-857	-26.5%	3507	2616	-891	-25.4%	3753	2847	-906	-24.1%
18100.00	3242	2381	-860	-26.5%	3513	2619	-894	-25.5%	3759	2850	-910	-24.2%
18150.00	3247	2384	-864	-26.6%	3520	2622	-898	-25.5%	3766	2853	-913	-24.2%
18200.00	3253	2386	-867	-26.6%	3526	2625	-901	-25.6%	3772	2856	-917	-24.3%
18250.00	3259	2389	-870	-26.7%	3532	2628	-904	-25.6%	3779	2859	-920	-24.3%
18300.00	3264	2392	-873	-26.7%	3538	2631	-907	-25.6%	3786	2862	-923	-24.4%
18350.00	3270	2394	-876	-26.8%	3544	2634	-911	-25.7%	3792	2865	-927	-24.4%
18400.00	3275	2397	-879	-26.8%	3550	2636	-914	-25.7%	3799	2868	-930	-24.5%
18450.00	3281	2399	-882	-26.9%	3556	2639	-917	-25.8%	3805	2872	-934	-24.5%
18500.00	3287	2402	-885	-26.9%	3563	2642	-920	-25.8%	3812	2875	-937	-24.6%
18550.00	3292	2405	-888	-27.0%	3569	2645	-924	-25.9%	3818	2878	-941	-24.6%
18600.00	3298	2407	-891	-27.0%	3575	2648	-927	-25.9%	3825	2881	-944	-24.7%
18650.00	3304	2410	-894	-27.1%	3581	2651	-930	-26.0%	3831	2884	-947	-24.7%
18700.00	3309	2412	-897	-27.1%	3587	2654	-933	-26.0%	3838	2887	-951	-24.8%
18750.00	3315	2415	-900	-27.2%	3593	2657	-937	-26.1%	3845	2890	-954	-24.8%

Arizona
Comparison of Existing to Proposed Child Support Schedule

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference	Existing	Proposed	dollar difference	percentage difference
18800.00	3321	2418	-903	-27.2%	3599	2659	-940	-26.1%	3851	2893	-958	-24.9%
18850.00	3326	2420	-906	-27.2%	3605	2662	-943	-26.2%	3858	2897	-961	-24.9%
18900.00	3332	2423	-909	-27.3%	3612	2665	-946	-26.2%	3864	2900	-965	-25.0%
18950.00	3338	2426	-912	-27.3%	3618	2668	-950	-26.3%	3871	2903	-968	-25.0%
19000.00	3343	2428	-915	-27.4%	3624	2671	-953	-26.3%	3877	2906	-971	-25.1%
19050.00	3349	2431	-918	-27.4%	3630	2674	-956	-26.3%	3884	2909	-975	-25.1%
19100.00	3355	2433	-921	-27.5%	3636	2677	-959	-26.4%	3891	2912	-978	-25.1%
19150.00	3360	2436	-924	-27.5%	3642	2680	-963	-26.4%	3897	2915	-982	-25.2%
19200.00	3366	2439	-927	-27.6%	3648	2682	-966	-26.5%	3904	2918	-985	-25.2%
19250.00	3372	2441	-930	-27.6%	3655	2685	-969	-26.5%	3910	2922	-989	-25.3%
19300.00	3377	2444	-934	-27.6%	3661	2688	-972	-26.6%	3917	2925	-992	-25.3%
19350.00	3383	2446	-937	-27.7%	3667	2691	-976	-26.6%	3923	2928	-995	-25.4%
19400.00	3389	2449	-940	-27.7%	3673	2694	-979	-26.7%	3930	2931	-999	-25.4%
19450.00	3394	2452	-943	-27.8%	3679	2697	-982	-26.7%	3936	2934	-1002	-25.5%
19500.00	3400	2454	-946	-27.8%	3685	2700	-985	-26.7%	3943	2937	-1006	-25.5%
19550.00	3406	2457	-949	-27.9%	3691	2703	-989	-26.8%	3950	2940	-1009	-25.6%
19600.00	3411	2460	-952	-27.9%	3697	2705	-992	-26.8%	3956	2944	-1013	-25.6%
19650.00	3417	2462	-955	-27.9%	3704	2708	-995	-26.9%	3963	2947	-1016	-25.6%
19700.00	3423	2465	-958	-28.0%	3710	2711	-999	-26.9%	3969	2950	-1019	-25.7%
19750.00	3428	2467	-961	-28.0%	3716	2714	-1002	-27.0%	3976	2953	-1023	-25.7%
19800.00	3434	2470	-964	-28.1%	3722	2717	-1005	-27.0%	3982	2956	-1026	-25.8%
19850.00	3440	2473	-967	-28.1%	3728	2720	-1008	-27.0%	3989	2959	-1030	-25.8%
19900.00	3445	2475	-970	-28.2%	3734	2723	-1012	-27.1%	3996	2962	-1033	-25.9%
19950.00	3451	2478	-973	-28.2%	3740	2726	-1015	-27.1%	4002	2965	-1037	-25.9%
20000.00	3457	2480	-976	-28.2%	3747	2728	-1018	-27.2%	4009	2969	-1040	-25.9%
Average Difference			-391	-14%			-396	-13%			-389	-11%
Average Difference for families with gross incomes below $5,000 per month			25	3%			42	5%			64	6%
Average Difference for families with gross incomes above $5,000 per month			-509	-19%			-520	-17%			-517	-16%